

COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 30.4.2004
COM(2004) 355 final

Proposal for a

COUNCIL DECISION

on the signing and provisional application of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union

(presented by the Commission)

EXPLANATORY MEMORANDUM

The Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part is a "mixed" agreement, which entered into force on 1 April 2004, i. e., before the enlargement of the Union to include the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic. It has therefore become necessary to draw up a protocol to the SAA to allow for the accession the ten new Member States to the Agreement in accordance with Article 6(2) of the Act of Accession annexed to the Treaty of Accession of 16 April 2003.

On 29 September 2003 the Council authorised the Commission to open negotiations, on behalf of the Community and its Member States, with the former Yugoslav Republic of Macedonia in order to conclude a Protocol to the SAA.

The negotiations with the former Yugoslav Republic of Macedonia have subsequently been completed. The text of the negotiated protocol is attached.

The attached proposals are for (1) a Council decision on the signature and provisional application of the protocol and (2) a Council and Commission decision on the conclusion of the protocol.

The Commission proposes that the Council:

– decides on the signature and provisional application of the Protocol on behalf of the European Community and its Member States;

– concludes the protocol on behalf of the European Community and its Member States and gives its approval for conclusion by the European Atomic Energy Community.

Proposal for a

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on the signing and provisional application of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 310 in conjunction with the second sentence of Article 300 (2), first subparagraph thereof,

Having regard to the Treaty of Accession of 16 April 2003 and in particular Article 2 (3) thereof,

Having regard to the Act annexed to the Treaty of Accession and in particular Article 6 (2) thereof,

Having regard to the proposal from the Commission[1],

Whereas:

(1) On 29 September 2003 the Council authorised the Commission, on behalf of the Community and its Member States, to negotiate with the former Yugoslav Republic of Macedonia a Protocol to the Stabilisation and Association Agreement to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic to the European Union.

(2) These negotiations have been successfully accomplished and subject to its possible conclusion at a later date, the Protocol should be signed on behalf of the European Community and its Member States.

(3) The Community-related parts of the Protocol should be applied on a provisional basis as from the date of accession pending the completion of the relevant procedures for its formal conclusion.

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[1] OJ C , , p. .

HAS DECIDED AS FOLLOWS:

Article 1

The President of the Council is hereby authorised to designate the person(s) empowered to sign, on behalf of the European Community and its Member States, the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union, subject to a possible conclusion at a later stage.

The text of the Protocol is attached to this Decision.

Article 2

Pending its entry into force, the Community-related parts of the Protocol shall be applied on a provisional basis from 1 May 2004.

Done at Brussels,

For the Council
The President

ANNEX

PROTOCOL

to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union

THE KINGDOM OF BELGIUM,

THE CZECH REPUBLIC,

THE KINGDOM OF DENMARK,

THE FEDERAL REPUBLIC OF GERMANY,

THE REPUBLIC OF ESTONIA,

THE HELLENIC REPUBLIC,

THE KINGDOM OF SPAIN,

THE FRENCH REPUBLIC,

IRELAND,

THE ITALIAN REPUBLIC,

THE REPUBLIC OF CYPRUS,

THE REPUBLIC OF LATVIA,

THE REPUBLIC OF LITHUANIA,

THE GRAND DUCHY OF LUXEMBOURG,

THE REPUBLIC OF HUNGARY,

THE REPUBLIC OF MALTA,

THE KINGDOM OF THE NETHERLANDS,

THE REPUBLIC OF AUSTRIA,

THE REPUBLIC OF POLAND,

THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

hereinafter referred to as the 'Member States' represented by the Council of the European Union, and

THE EUROPEAN COMMUNITY, THE EUROPEAN ATOMIC ENERGY COMMUNITY,

hereinafter referred to as 'the Communities' represented by the Council of the European Union and the European Commission,

of the one part, and

THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA,

of the other part,'

HAVING REGARD TO the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union and thereby to the Community on 1 May 2004,

WHEREAS:

(1) the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, (hereinafter referred to as 'the SAA') was signed by Exchange of Letters in Luxemburg on 9 April 2001 and entered into force on 1 April 2004;

(2) the Treaty concerning the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic to the European Union (hereinafter referred to as "Treaty of Accession") was signed in Athens on 16 April 2003;

(3) pursuant to Article 6(2) of the Act of Accession annexed to the Treaty of Accession the accession of the new Member States to the SAA shall be agreed by the conclusion of a protocol to the SAA;

(4) consultations pursuant to Article 35(3) of the SAA have taken place so as to ensure that account is taken of the mutual interests of the Community and the former Yugoslav Republic of Macedonia stated in this Agreement;

(5) the amendments to the Interim Agreement on trade and trade-related matters between the European Community, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, hereinafter referred to as "the IA", adopted by Decision No 1/2002 of the European Community - former Yugoslav Republic of Macedonia Co-operation Council of 30 January 2002 on the introduction of two Joint Declarations concerning the Principality of Andorra and the Republic of San Marino and on amendments to Protocol 4 on the definition of the concept of originating products and methods of administrative cooperation, have to be made likewise to the SAA,

(6) the amendments to the IA adopted by Decision No 2/2003 of the European Community - former Yugoslav Republic of Macedonia Co-operation Council of 22 December 2003 implementing further liberalisation of the trade in agricultural and fisheries products have to be made likewise to the SAA,

HAVE AGREED AS FOLLOWS:

SECTION I

CONTRACTING PARTIES

Article 1

The Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic (hereinafter referred to as 'the new Member States') shall be Parties to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, signed by exchange of letters in Luxemburg on 9 April 2001 and shall respectively adopt and take note, in the same manner as the other Member States of the Community, of the texts of the Agreement, as well as of the Joint Declarations, and the Unilateral Declarations annexed to the Final Act signed on the same date.

Article 2

To take into account recent institutional developments within the European Union, the Parties agree that following the expiry of the Treaty establishing the European Coal and Steel Community, existing provisions in the Agreement referring to the European Coal and Steel Community shall be deemed to refer to the European Community which has taken over all rights and obligations contracted by the European Coal and Steel Community.

ADJUSTMENTS TO THE TEXT OF THE SAA INCLUDING ITS ANNEXES AND PROTOCOLS

SECTION II

AGRICULTURAL PRODUCTS

Article 3

Agricultural Products sensu stricto

1. Annex IV(a) to the SAA shall be replaced by the text of Annex I to this Protocol.

2. Annex IV(b) to the SAA shall be replaced by the text of Annex II to this Protocol.

3. Annex IV(c) to the SAA shall be replaced by the text of Annex III to this Protocol.

4. A point (d) shall be added to Article 27(3) of the SAA as follows:

"(d) reduce progressively the customs duties applicable on imports of certain agricultural products originating in the Community, listed in Annex IV(d), in accordance with the following timetable:

- on 1 January 2004 each duty shall be reduced to 95 % of MFN,

- on 1 January 2005 each duty shall be reduced to 90 % of MFN,

- on 1 January 2006 each duty shall be reduced to 85 % of MFN,

- on 1 January 2007 each duty shall be reduced to 80 % of MFN,

- on 1 January 2008 each duty shall be reduced to 70 % of MFN,

- on 1 January 2009 each duty shall be reduced to 60 % of MFN,

- on 1 January 2010 each duty shall be reduced to 50 % of MFN,

- on 1 January 2011 the remaining duties shall be abolished."

5. The text of Annex IV to this Protocol shall be added to the SAA as Annex IV(d).

6. The following paragraph shall be added to Article 27 of the SAA:

"5. For those products where during the reduction process referred to in this Article the preferential tariff duty reaches a residual value of 1 per cent or less for *ad valorem* duties and of EUR 0.01 per kg (or the appropriate specific unit) or less for specific duties, the customs duties shall be eliminated at that point."

Article 4

Fisheries products

1. Article 28(2) of the SAA shall be replaced by the following:

"2. The former Yugoslav Republic of Macedonia shall abolish all charges having an equivalent effect to a customs duty and abolish the customs duties applicable on imports of fish and fisheries products originating in the Community with the exception of products listed in Annex V(b) of the SAA, which shall lay down the tariff reductions for the products listed therein."

2. The expression "Year 3" in the heading of the last column of the tables in Annexes V(a) and (b) to the SAA shall be replaced by "Year 3 and beyond".

Article 5

Processed agricultural products

1. Article 1(1) of Protocol 3 to the SAA shall be replaced by the following:

"1. The Community and the former Yugoslav Republic of Macedonia shall apply to processed agricultural products the duties listed in Annex I, Annex II and Annex III respectively in accordance with the conditions mentioned therein, whether limited by quota or not."

2. The table in Annex II to Protocol 3 to the SAA shall be replaced by the table in Annex V to this Protocol.

3. The text of Annex VI to this Protocol shall be added to Protocol 3 to the SAA as Annex III.

4. The following Article shall be added to Article 3 of Protocol 3 to the SAA:

"Article 4

For those products where during the reduction process referred to in this Protocol the preferential tariff duty reaches a residual value of 1 per cent or less for *ad valorem* duties and of 0.01 euro per kg (or the appropriate specific unit) or less for specific duties, the customs duties shall be eliminated at that point."

Article 6

Wine Agreement

The table in paragraph 1 of Annex I (Agreement between the European Community and the former Yugoslav Republic of Macedonia on reciprocal preferential trade

concessions for certain wines, referred to in Article 27 (4) of the SAA) to the Additional Protocol adjusting the trade aspects of the SAA to take account of the outcome of the negotiations between the parties on reciprocal preferential concessions for certain wines, the reciprocal recognition, protection and control of wine names and the reciprocal recognition, protection and control of designations for spirits and aromatised drinks, shall be replaced by the table in Annex VII to this Protocol.

SECTION III

RULES OF ORIGIN

ARTICLE 7

Protocol 4 to the SAA concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall be amended as follows:

1. In the 'Table of contents', in Title II, the second indent shall be replaced by the following:

"– Article 3 Bilateral cumulation in the Community"

2. In the 'Table of contents', in Title II, the third indent shall be replaced by the following:

"– Article 4 Bilateral cumulation in the former Yugoslav Republic of Macedonia"

3. In Article 3, the title shall be replaced by the following:

"Bilateral cumulation in the Community"

4. The last sentence in Article 3 shall be replaced by the following:

"It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 7."

5. The last sentence in Article 4 shall be replaced by the following:

"It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond the operations referred to in Article 7."

6. In Article 5, paragraph 2(a)(b)(c)(d)(e), Article 17(4), and Article 31(1), the terms "EC Member State" and "EC Member States" shall be replaced by the following:

"Member State of the Community" and "Member States of the Community"

7. Article 15(1) shall be replaced with by following:

"1. Non-originating materials used in the manufacture of products originating in the Community or in the former Yugoslav Republic of Macedonia for which a proof

of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or the former Yugoslav Republic of Macedonia to drawback of, or exemption from, customs duties of whatever kind."

8. Article 15(2) shall be replaced by the following:

"2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Community or in the former Yugoslav Republic of Macedonia 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."

9. The last subparagraph in Article 15 shall be replaced by the following:

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

10. Article 18(4) shall be replaced by the following:

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

"EXPEDIDO A POSTERIORI",

"VYSTAVENO DODATEČNĚ",

"UDSTEDT EFTERFØLGENDE",

"NACHTRÄGLICH AUSGESTELLT",

"VÄLJA ANTUD TAGASIULATUVALT",

"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ",

"ISSUED RETROSPECTIVELY",

"DÉLIVRÉ A POSTERIORI",

"RILASCIATO A POSTERIORI",

"IZSNIEGTS RETROSPEKTĪVI",

"RETROSPEKTYVUSIS IŠDAVIMAS",

"KIADVA VISSZAMENŐLEGES HATÁLLYAL",

"MAĦRUĠ RETROSPETTIVAMENT",

"AFGEGEVEN A POSTERIORI",

"WYSTAWIONE RETROSPEKTYWNIE",

"EMITIDO A POSTERIORI",

"IZDANO NAKNADNO",

"VYDANÉ DODATOČNE",

"ANNETTU JÄLKIKÄTEEN",

"UTFÄRDAT I EFTERHAND",

"ДОПОЛНИТЕЛНО ИЗДАДЕНО".’

11. Article 19(2) shall be replaced by the following:

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

"DUPLICADO",

"DUPLIKÁT",

"DUPLIKAT",

"DUPLIKAT",

"DUPLIKAAT ",

"ΑΝΤΙΓΡΑΦΟ",

"DUPLICATE",

"DUPLICATA",

"DUPLICATO",

"DUBLIKĀTS",

"DUBLIKATAS",

"MÁSODLAT",

"DUPLIKAT",

"DUPLICAAT",

"DUPLIKAT",

"SEGUNDA VIA",

"DVOJNIK",

"DUPLIKÁT",

"KAKSOISKAPPALE",

"DUPLIKAT",

"ДУПЛИКАТ".’

12. Article 30(1) shall be replaced by the following:

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

13. In Article 30(3) and Article 31(1) 1 the terms “European Commission” shall be replaced by the following:

“Commission of the European Communities”

Article 8

1. Annex I to Protocol 4 to the SAA shall be replaced by the text of Annex VIII to this Protocol.

2. Annex II to Protocol 4 to the SAA shall be replaced by the text of Annex IX to this Protocol.

3. Annex IV to Protocol 4 to the SAA shall be replaced by the text of Annex X to this Protocol.

Article 9

After Protocol 4 to the SAA the following Joint Declarations shall be added:

“

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the former Yugoslav Republic of Macedonia as originating in the Community within the meaning of this Agreement.

2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

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JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the former Yugoslav Republic of Macedonia as originating in the Community within the meaning of this Agreement.

2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products."

TRANSITIONAL PROVISIONS

SECTION IV

ARTICLE 10

WTO

The former Yugoslav Republic of Macedonia undertakes that it shall not make any claim, request or referral nor modify or withdraw any concession pursuant to GATT 1994 Articles XXIV.6 and XXVIII in relation to this enlargement of the Community.

Article 11

Proof of origin and administrative co-operation

1. Proofs of origin properly issued by either the former Yugoslav Republic of Macedonia or a new Member State in the framework of preferential agreements or autonomous arrangements applied between them shall be accepted in the respective countries, provided that:

(a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in the SAA;

(b) the proof of origin and the transport documents were issued no later than the day before the date of accession;

(c) the proof of origin is submitted to the customs authorities within the period of four months from the date of accession.

Where goods were declared for importation in either the former Yugoslav Republic of Macedonia or a new Member State, prior to the date of accession, under preferential agreements or autonomous arrangements applied between the former Yugoslav Republic of Macedonia and that new Member State at that time, proof of origin issued retrospectively under those agreements or arrangements may also be accepted provided that it is submitted to the customs authorities within the period of four months from the date of accession.

2. The former Yugoslav Republic of Macedonia and the new Member States are authorised to retain the authorisations with which the status of "approved exporters" has been granted in the framework of preferential agreements or autonomous arrangements applied between them, provided that:

(a) such a provision is also provided for in the agreement concluded prior to the date of accession between the former Yugoslav Republic of Macedonia and the Community; and

(b) the approved exporters apply the rules of origin in force under that agreement.

These authorisations shall be replaced, no later than one year after the date of accession, by new authorisations issued under the conditions of the SAA.

3. Requests for subsequent verification of proof of origin issued under the preferential agreements or autonomous arrangements referred to in paragraphs 1 and 2 above shall be accepted by the competent customs authorities of either the former Yugoslav Republic of Macedonia or the Member States for a period of three years after the issue of the proof of origin concerned and may be made by those authorities for a period of three years after acceptance of the proof of origin submitted to those authorities in support of an import declaration.

Article 12

Goods in transit

1. The provisions of the SAA may be applied to goods exported from either the former Yugoslav Republic of Macedonia to one of the new Member States or from one of the new Member States to the former Yugoslav Republic of Macedonia, which comply with the provisions of Protocol 4 to the SAA and that on the date of accession are either *en route* or in temporary storage, in a customs warehouse or in a free zone in the former Yugoslav Republic of Macedonia or in that new Member State.

2. Preferential treatment may be granted in such cases, subject to the submission to the customs authorities of the importing country, within four months from the date of accession, of a proof of origin issued retrospectively by the customs authorities of the exporting country.

Article 13

Quotas in 2004

For the year 2004, the volumes of the new tariff quotas and the increases of the volumes of existing tariff quotas shall be calculated as a pro rata of the basic volumes, taking into account the part of the period elapsed before 1 May 2004.

GENERAL AND FINAL PROVISIONS

SECTION V

ARTICLE 14

This Protocol and the Annexes thereto shall form an integral part of the SAA.

Article 15

1. This Protocol shall be approved by the Community, by the Council of the European Union on behalf of the Member States, and by the former Yugoslav Republic of Macedonia in accordance with their own procedures.

2. The Parties shall notify each other of the accomplishment of the corresponding procedures referred to in the preceding paragraph. The instruments of approval shall be deposited with the General Secretariat of the Council of the European Union.

Article 16

1. This Protocol shall enter into force on the same day as the Treaty of Accession provided that all the instruments of approval of this Protocol have been deposited before that date.

2. If not all the instruments of approval of this Protocol have been deposited before that date, this Protocol shall enter into force on the first day of the first month following the date of the deposit of the last instrument of approval.

3. If not all the instruments of approval of this Protocol have been deposited before 1 May 2004, this Protocol shall apply provisionally with effect from 1 May 2004.

Article 17

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

Article 18

The text of the SAA, including the Annexes and Protocols forming an integral part thereof, and the Final Act together with the declarations annexed thereto shall be drawn up in Czech, Estonian, Hungarian, Latvian, Lithuanian, Maltese, Polish, Slovak an Slovenian languages, and these texts shall be authentic in the same way as the original texts. The Stabilisation and Association Council shall approve these texts.

Annex I

‘ANNEX IV(a)

IMPORTS INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF AGRICULTURAL PRODUCTS ORIGINATING IN THE COMMUNITY (ZERO-DUTY TARIFF)

(referred to in Article 27(3)(a)

0105 19 20	0210 99	1002	1209 29	2005 10 00 10	2309 90 70
0105 92	0404	1003 00 90 10	1209 30	2104 20 00 10	2309 90 91
0105 93	0408	1006 10 10	1209 91	2302	2309 90 95
0105 99 10	0410	1007	1209 99	2307	2309 90 99 10
0106 90 00 50	0601	1008	1211	2308	2401
0206 10	0602 10	1103 11	1212	2309 90 10	4301
0206 21	0602 20	1103 13 10	1501	2309 90 20	
0206 22	0602 30	1103 13 90 10	1503	2309 90 31	
0206 30	0602 40	1103 19 40	1517 90 99 00	2309 90 33	
0206 41	0703 10 19 10	1105	1701 12	2309 90 35	
0206 49	0703 10 19 30	1108	1702 11	2309 90 39	
0206 80	0703 90 00 10	1202	1702 19	2309 90 41	
0206 90	0802 11	1209 22	1702 20	2309 90 43	
0208	0802 12	1209 23	1702 30	2309 90 49	
0210 91	0904 11	1209 24	1702 40	2309 90 51	
0210 92	0904 12	1209 25	1702 60	2309 90 53	
0210 93	1001 10 00 10	1209 26	1703	2309 90 59	
Ex 0713 20	Chick peas (garbanzos) - seed				
Ex 0713 31	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek - seed				
Ex 0713 32	Small red (Adzuki) beans (Phaseolus or Vigna angularis) - seed				
Ex 0713 39	Other beans for sowing				
Ex 0713 50	Broad beans (Vicia faba var.major) and horse beans (Vicia faba var equine, Vicia faba var. minor) - seed				

Annex II

"ANNEX IV(b)

IMPORTS INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF AGRICULTURAL PRODUCTS ORIGINATING IN THE COMMUNITY (ZERO-DUTY TARIFF WITHIN TARIFF QUOTAS)

(referred to in Article 27(3)(b))

CN code[2]	Description	2004		2005		2006		2007		2008		2009		2010		2011 and beyond	
		(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)	(1) (t)	(2) (% of MFN)
0206 29	Edible offal of bovine animals, frozen – excl. tongues and livers	415	65	415	60	415	55	415	50	415	40	415	30	415	20	–	0
0207	Meat and edible offal, of poultry of heading No 0105, fresh, chilled or frozen	6000	65	6000	60	6000	55	6000	50	6000	40	6000	30	6000	20	–	0
0210 11 0210 12 0210 19	Pig meat	50	95	50	90	50	85	50	80	50	70	50	60	50	50	–	0
0401 20	Milk and cream of fat content by weight, exceeding 1 % but not exceeding 6 %	2200	100	2200	100	2200	100	2200	100	2200	100	2200	100	2200	100	2200	100
0402	Milk and cream concentrated or containing added sugar or other sweetening matter	450	65	450	60	450	55	450	50	450	40	450	30	450	20	–	0
0405 10	- Butter	1250	65	1250	60	1250	55	1250	50	1250	40	1250	30	1250	20	–	0

[2] As defined in the Customs Tariff Law Gazzete No 23/03 of the former Yugoslav Republic of Macedonia.

CN code[3]	Description	2004		2005		2006		2007		2008		2009		2010		2011 and beyond	
0406 20 0406 30	Grated or powered cheese of all kinds Processed cheese, not grated or powdered	105	70	110	70	115	70	120	70	130	70	140	70	150	70	160	70
0406 90	- Other cheese	50	100	50	100	50	100	50	100	50	100	50	100	50	100	50	100
0805 10 0805 20 0805 40 0805 50	- Oranges - Mandarins (including tangerines and satsumas) clementines, wilkings and similar citrus hybrids - Grapefruits - Lemons and Limes	8000	65	8000	60	8000	55	8000	50	8000	40	8000	30	8000	20	–	0
1601	Sausages and similar products of meat, meat offal or blood, food preparations based on these products	2740	70	2780	70	2820	70	2860	70	2970	70	3080	70	3190	70	3300	70
1602	Other prepared or preserved meat, meat offal and blood	1380	70	1410	70	1440	70	1470	70	1540	70	1610	70	1680	70	1750	70
1507 10	- Crude soya-bean oil, whether or not degummed	15000	70	15000	70	15000	70		0[4]		0		0		0		0
2005 70	- Olives	1600	65	1600	60	1600	55	1600	50	1600	40	1600	30	1600	20	–	0
2009	Juices	300	100	300	100	300	100	300	100	300	100	300	100	300	100	300	100
2309 90 99 90	Preparation of a kind used in animal feeding Other	12000	70	12000	70	12000	70	12000	70	12000	70	12000	70	12000	70	12000	70

(1) Tariff quota
(2) Applicable duty for exceeding quantities

[3] As defined in the Customs Tariff Law Gazzete No 23/03 of the former Yugoslav Republic of Macedonia.
[4] In accordance with WTO schedule

Annex III

"ANNEX IV(c)

IMPORTS INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF AGRICULTURAL PRODUCTS ORIGINATING IN THE COMMUNITY (CONCESSIONS WITHIN TARIFF QUOTAS)

(referred to in Article 27(3)(c))

CN code[5]	Description	Annual quantity (tonnes)	Applicable duty (% of MFN)
0203	Meat of swine, fresh, chilled or frozen	2000	70
0406+	Cheese and curd	600	70

[5] As defined in the Customs Tariff Law Gazette No 23/03 of the former Yugoslav Republic of Macedonia.

Annex IV

"ANNEX IV(d)

IMPORTS INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF AGRICULTURAL PRODUCTS ORIGINATING IN THE COMMUNITY (PROGRESSIVE TARIFF REDUCTION DURING THE TRANSITION PERIOD, ZERO-DUTY TARIFF FROM 1 JANUARY 2011)

(referred to in Article 27(3)(d))

	0202 20 90 00	0603 10 50 90	0802 21 00 00	0810 60 00 00	0812 90 60 00
0102 90 21 00	0202 30 10 00	0603 10 80 10	0802 22 00 00	0810 90 30 00	0812 90 70 00
0102 90 29 00	0202 30 50 00	0603 10 80 90	0802 31 00 00	0810 90 40 00	0812 90 99 10
0102 90 41 00	0202 30 90 00	0603 90 00 00	0802 32 00 00	0810 90 95 00	0812 90 99 90
0102 90 49 00	0209 00 30 00	0604 10 10 00	0802 40 00 00	0811 10 11 00	0813 10 00 00
0102 90 51 00	0209 00 90 00	0604 10 90 00	0802 50 00 00	0811 10 19 00	0813 20 00 00
0102 90 59 00	0210 20 10 00	0604 91 21 00	0802 90 20 00	0811 10 90 00	0813 30 00 00
0102 90 61 00	0210 20 90 00	0604 91 29 00	0802 90 50 00	0811 20 11 00	0813 40 10 00
0102 90 69 00		0604 91 41 00	0802 90 60 00	0811 20 19 00	0813 40 30 00
0102 90 71 00	0405 20 90 00	0604 91 49 00	0802 90 85 00	0811 20 31 00	0813 40 50 00
0102 90 79 00	0405 90 10 00	0604 91 90 00	0803 00 11 00	0811 20 39 00	0813 40 60 00
0102 90 90 00	0405 90 90 00	0604 99 10 00	0803 00 19 00	0811 20 51 00	0813 40 70 00
0105 11 19 00		0604 99 90 00	0803 00 90 00	0811 20 59 00	0813 40 95 00
0105 11 99 00	0602 90 30 00		0804 10 00 00	0811 20 90 00	0813 50 12 00
0105 12 00 00	0602 90 41 00	0709 90 60 00	0804 20 10 00	0811 90 11 00	0813 50 15 00
0105 19 90 00	0602 90 45 00	0710 80 10 00	0804 20 90 00	0811 90 19 00	0813 50 19 00
0105 99 20 00	0602 90 49 00	0710 80 80 00	0804 30 00 00	0811 90 31 00	0813 50 31 00
0105 99 30 00	0602 90 51 00	0710 80 85 00	0804 40 00 00	0811 90 39 00	0813 50 39 00
0105 99 50 00	0602 90 59 00	0711 20 10 00	0804 50 00 00	0811 90 50 00	0813 50 91 00
	0602 90 70 00	0711 20 90 00	0805 90 00 00	0811 90 70 00	0813 50 99 00
0201 10 00 00	0602 90 91 00	0712 20 00 00	0810 20 10 00	0811 90 75 00	
0201 20 20 00	0602 90 99 00	0712 31 00 00	0810 20 90 00	0811 90 80 00	0901 11 00 00
0201 20 30 00	0603 10 10 10	0712 32 00 00	0810 30 10 00	0811 90 85 00	0901 12 00 00
0201 20 50 00	0603 10 10 90	0712 33 00 00	0810 30 30 00	0811 90 95 00	0901 21 00 00
0201 20 90 00	0603 10 20 90	0712 39 00 00	0810 30 90 00	0812 10 00 00	0901 22 00 00
0201 30 00 00	0603 10 30 10	0712 90 05 00	0810 40 10 00	0812 90 10 00	0901 90 10 00
0202 10 00 00	0603 10 30 90	0712 90 19 00	0810 40 30 00	0812 90 20 00	0901 90 90 00
0202 20 10 00	0603 10 40 10	0712 90 30 00	0810 40 50 00	0812 90 30 00	0902 10 00 00
0202 20 30 00	0603 10 40 90	0712 90 50 00	0810 40 90 00	0812 90 40 00	0902 20 00 00
0202 20 50 00	0603 10 50 10	0712 90 90 00	0810 50 00 00	0812 90 50 00	0902 30 00 00

0902 40 00 00	1104 19 99 00	1107 10 11 00	2007 99 33 10
	1104 22 20 00	1107 10 19 00	2007 99 33 90
1003 00 90 20	1104 22 30 00	1107 10 91 00	2007 99 35 10
1003 00 90 90	1104 22 50 00	1107 10 99 00	2007 99 35 90
1004 00 00 90	1104 22 90 00	1107 20 00 00	2007 99 39 10
	1104 22 98 00		2007 99 39 90
1102 10 00 00	1104 23 10 00	1209 21 00 00	2007 99 55 00
1102 20 10 00	1104 23 30 00		2007 99 57 00
1102 20 90 00	1104 23 90 00	1509 10 10 00	2007 99 91 00
1102 30 00 00	1104 23 99 00	1509 10 90 00	2007 99 93 00
1102 90 10 00	1104 29 01 00	1509 90 00 00	2007 99 98 10
1102 90 30 00	1104 29 03 00	1510 00 10 00	2007 99 98 90
1102 90 90 00	1104 29 05 00	1510 00 90 00	
1103 13 90 90	1104 29 07 00	1514 99 10 00	2309 10 11 00
1103 19 10 00	1104 29 09 00	1514 99 90 00	2309 10 13 00
1103 19 30 00	1104 29 11 00	1517 90 93 00	2309 10 15 00
1103 19 50 00	1104 29 15 00		2309 10 19 00
1103 19 90 00	1104 29 19 00	1603 00 10 00	2309 10 31 00
1103 20 10 00	1104 29 31 00	1603 00 80 00	2309 10 33 00
1103 20 20 00	1104 29 35 00		2309 10 39 00
1103 20 30 00	1104 29 39 00	1701 91 00 00	2309 10 51 00
1103 20 40 00	1104 29 51 00	1701 99 90 00	2309 10 53 00
1103 20 50 00	1104 29 55 00		2309 10 59 00
1103 20 60 00	1104 29 59 00	2007 10 10 00	2309 10 70 00
1103 20 90 00	1104 29 81 00	2007 10 91 00	2309 10 90 00
1104 12 10 00	1104 29 85 00	2007 10 99 00	
1104 12 90 00	1104 29 89 00	2007 91 10 00	
1104 19 10 00	1104 30 10 00	2007 91 30 00	
1104 19 30 00	1104 30 90 00	2007 91 90 00	
1104 19 50 00		2007 99 10 00	
1104 19 61 00	1106 10 00 00	2007 99 20 00	
1104 19 69 00	1106 30 10 00	2007 99 31 10	
1104 19 91 00	1106 30 90 90	2007 99 31 90	

Annex V

"ANNEX II

Duties applicable to goods originating in the Community on import into the Former Yugoslav Republic of Macedonia[6]

CN Code[7]	Description	Rate of duty (%)							
		2004	2005	2006	2007	2008	2009	2010	2011 and after
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:								
0403 10	- Yoghurt:								
	-- Flavoured or containing added fruit, nuts or cocoa:								
	---In powder, granules or other solid forms, of a milk fat content, by weight:								
0403 10 51 00	----Not exceeding 1,5%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN

6 For those tariff lines for which duty free quotas are enumerated in Annex III, this Annex refers to quantities exceeding the quota.

7 As defined in the Customs Tariff law of 1 April 2003 of the former Yugoslav Republic of Macedonia (Official Journal 23/03)

0403 10 53 00	----Exceeding 1,5% but not exceeding 27%	80% MFN	of	65% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
0403 10 59 00	----Exceeding 27%	80% MFN	of	65% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
	---Other, of a milk fat content, by weight:																				
0403 10 91 00	----Not exceeding 3%	80% MFN	of	65% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
0403 10 93 00	----Exceeding 3% but not exceeding 6%	80% MFN	of	65% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of

0403 10 99 00	----Exceeding 6%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
0403 90	- Other:									
	--Flavoured or containing added fruit, nuts or cocoa:									
	---In powder, granules or other solid forms, of a milkfat content, by weight:									
0403 90 71 00	----Not exceeding 1,5%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
0403 90 73 00	----Exceeding 1,5% but not exceeding 27%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
0403 90 79 00	----Exceeding 27%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
	---Other, of a milkfat content, by weight:									
0403 90 91 00	----Not exceeding 3%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
0403 90 93 00	----Exceeding 3% but not exceeding 6%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
0403 90 99 00	----Exceeding 6%	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
0405	Butter and other fats and oils derived from milk; dairy spreads:									
0405 20	-Dairy spreads:									

0405 20 10 00	--Of a fat content, by weight, of 39% or more but less than 60%	95% of MFN	90%of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
0405 20 30 00	--Of a fat content, by weight, of 60% or more but not exceeding 75%	95% of MFN	90%of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
0501 00 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	0	0	0	0	0	0	0	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	0	0	0	0	0	0	0	0
0503 00 00 00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	0	0	0	0	0	0	0	0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	0	0	0	0	0	0	0	0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	0	0	0	0	0	0	0	0

0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	0	0	0	0	0	0	0	0
0508 00 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	0	0	0	0	0	0	0	0
0509 00	Natural sponges of animal origin	0	0	0	0	0	0	0	0
0510 00 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved:	0	0	0	0	0	0	0	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:								
0710 40 00 00	- Sweet corn	95% of MFN	90%of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:								
0711 90	- Other vegetables; mixtures of vegetables:								
	-- Vegetables								
0711 90 30 00	--- Sweet corn	95% of MFN	90%of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
0903 00 00 00	Maté	95% of MFN	90%of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0

1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included:								
1212 20 00 00	-Seaweeds and other algae	0	0	0	0	0	0	0	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:								
	-Vegetable saps and extracts:								
1302 12 00 00	--Of liquorice	0	0	0	0	0	0	0	0
1302 13 00 00	--Of hops	0	0	0	0	0	0	0	0
1302 14 00 00	--Of pyrethrum or of the roots of plants containing rotenone	0	0	0	0	0	0	0	0
1302 19	--Other								

1302 19 30 00	---Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	0	0	0	0	0	0	0	0
	---Other								
1302 19 91 00	----Medicinal	0	0	0	0	0	0	0	0
1302 20	-Pectic substances, pectinates and pectates	0	0	0	0	0	0	0	0
	-Mucilages and thickeners, whether or not modified, derived from vegetable products:								
1302 31 00 00	--Agar-agar	0	0	0	0	0	0	0	0
1302 32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:								
1302 32 10 00	---Of locust beans or locust bean seeds	0	0	0	0	0	0	0	0
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned,bleached or dyed cereal straw, and lime bark)	0	0	0	0	0	0	0	0
1402 00 00 00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	0	0	0	0	0	0	0	0
1403 00 00 00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles	0	0	0	0	0	0	0	0
1404	Vegetable products not elsewhere specified or included:								

1404 10 00 00	-Raw vegetable materials of a kind used primarily in dyeing or tanning	0	0	0	0	0	0	0	0
1404 20 00 00	- Cotton linters	0	0	0	0	0	0	0	0
1404 90 00 00	-Other	0	0	0	0	0	0	0	0
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)	0	0	0	0	0	0	0	0
1506 00 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0	0	0	0	0	0	0	0
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:								
1515 90	- Other:								
1515 90 15 00	--Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions	0	0	0	0	0	0	0	0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:								
1516 20	-Vegetable fats and oils and their fractions:								
1516 20 10 00	--Hydrogenated castor oil, so called "opal-wax"	0	0	0	0	0	0	0	0

1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No 1516:								
1517 10	-Margarine, excluding liquid margarine:								
1517 10 10 00	--Containing more than 10% but not more than 15% by weight of milk fats	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1517 90	-Other:								
1517 90 10 00	--Containing more than 10% but not more than 15% by weight of milk fats	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	--Other								
1517 90 93 00	---Edible mixtures or preparations of a kind used as mould release preparations	95% of MFN	90%of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	0	0	0	0	0	0	0	0
1520 00 00 00	Glycerol, crude; glycerol waters and glycerol lyes	0	0	0	0	0	0	0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0	0	0	0	0	0	0	0
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:								
1522 00 10 00	-Degras	0	0	0	0	0	0	0	0

1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:								
1702 50 00 00	-Chemically pure fructose	0	0	0	0	0	0	0	0
1702 90	-Other, including invert sugar:								
1702 90 10 00	--Chemically pure maltose	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
1704	Sugar confectionery (including white chocolate), not containing cocoa:								
1704 10	-Chewing gum, whether or not sugar-coated	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN
1704 90	-Other	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN

1803	Cocoa paste, whether or not defatted	0	0	0	0	0	0	0	0
1804 00 00 00	Cocoa butter, fat and oil	0	0	0	0	0	0	0	0
1805 00 00 00	Cocoa powder, not containing added sugar or other sweetening matter	0	0	0	0	0	0	0	0
1806	Chocolate and other food preparations containing cocoa								
1806 10	-Cocoa powder, containing added sugar or other sweetening matter:								
1806 10 15 00	--Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
1806 10 20 00	--Containing 5% or more but less than 65% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
1806 10 30 00	--Containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
1806 10 90 00	--Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
1806 20	-Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:								
1806 20 10 00	--Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN

1806 20 30 00	--Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
	--Other:																		
1806 20 50 00	---Containing 18% or more by weight of cocoa butter	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
1806 20 70 00	---Chocolate milk crumb	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
1806 20 80 00	---Chocolate flavour coating	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
1806 20 95 00	---Other	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of
	-Other, in blocks, slabs or bars:																		
1806 31 00 00	--Filled	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of

1806 32	--Not filled								
1806 32 10 00	---With added cereal, fruit or nuts	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN
1806 32 90 00	---Other	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN
1806 90	-Other:								
	--Chocolate and chocolate products:								
	---Chocolates, whether or not filled:								
1806 90 11 00	----Containing alcohol	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN
1806 90 19 00	----Other	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN
	---Other:								
1806 90 31 00	----Filled	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN
1806 90 39 00	----Not filled	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN
1806 90 50 00	--Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN	of 50% MFN

1806 90 60 00	--Spreads containing cocoa	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of		
1806 90 70 00	--Preparations containing cocoa for making beverages	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of		
1806 90 90 00	--Other	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of	50% MFN	of		
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:																		
1901 10 00 00	-Preparations for infant use, put up for retail sale	0		0		0		0		0		0		0		0			
1901 20 00 00	- Mixes and doughs for the preparation of bakers' wares of heading No 1905	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0			

1901 90	- Other: --Malt extract:								
1901 90 11 00	---With a dry extract content of 90% or more by weight	0	0	0	0	0	0	0	0
1901 90 19 00	---Other	0	0	0	0	0	0	0	0
	--Other:								
1901 90 91 00	---Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading Nos 0401 to 0404	0	0	0	0	0	0	0	0
1901 90 99 00	--- Other	0	0	0	0	0	0	0	0
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, except pasta falling within CN codes 1902 20 10 and 1902 20 30, couscous, whether or not prepared	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN
1903 00 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0	0	0	0	0	0	0	0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

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	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:									
2001 90	- Other:									
2001 90 30 00	-- Sweet corn (Zea mays var. saccharata)	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0	
2001 90 40 00	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0	
2001 90 60 00	--Palm hearts	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006									

2004 10	- Potatoes:								
	--Other								
2004 10 91 00	---In the form of flour, meal or flakes	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2004 90	- Other vegetables and mixtures of vegetables:								
2004 90 10 00	-- Sweet corn(Zea mays var. saccharata)	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006								
2005 20	- Potatoes:								
2005 20 10 00	-- In the form of flour, meal or flakes	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2005 80 00 00	- Sweet corn(Zea mays var. saccharata)	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2008	Fruits, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:								
	-Nuts, ground-nuts and other seeds, whether or not mixed together:								
2008 11	--Ground-nuts								

2008 11 10 00	---Peanut butter	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
	-Other, including mixtures other than those of subheading 2008 19:																				
2008 91 00 00	-- Palm hearts	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
2008 99	--Other																				
	---Not containing added spirit:																				
	----Not containing added sugar:																				
2008 99 85 00	-----Maize (corn), other than sweet corn (Zea mays var. saccharata)	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
2008 99 91 00	-----Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					

2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:								
2101 11	-- Extracts; essences or concentrates:								
2101 11 11 00	--- With a coffee-based dry matter content of 95% or more by weight	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2101 11 19 00	--- Other	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2101 12	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:								
2101 12 92 00	---Preparations with a basis of these extracts, essences or concentrates of coffee	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2101 12 98 00	--- Other	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences and concentrates or with a basis of tea or maté:								
2101 20 20 00	-- Extracts, essences or concentrates:	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
	-- Preparations								

2101 20 92 00	--- With a basis of extracts, essences or concentrates of tea or maté	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
2101 20 98 00	--- Other	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
2101 30	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:																				
	-- Roasted chicory and other roasted coffee substitutes:																				
2101 30 11 00	--- Roasted chicory	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
2101 30 19 00	--- Other	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0					

2101 30 91 00	---Of roasted chicory	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2101 30 99 00	---Other	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:								
2102 10	- Active yeasts:								
2102 10 10 00	-- Culture yeast	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
	-- Baker's yeast:								
2102 10 31 00	--- Dried	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2102 10 39 00	--- Other	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2102 10 90 00	-- Other	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead:								
	-- Inactive yeasts:								
2102 20 11 00	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg.	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2102 20 19 00	--- Other	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN

2102 20 90 00	-- Other	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2102 30 00 00	- Prepared baking powders	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:								
2103 10 00 00	- Soya sauce	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2103 20 00 00	- Tomato ketchup and other tomato sauces	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2103 30	- Mustard flour and meal and prepared mustard:								
2103 30 10 00	--Mustard flour	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2103 30 90 00	-- Prepared mustard	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2103 90	--Other:								

2103 90 10 00	--Mango Chutney, liquid	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2103 90 30 00	--Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2% vol containing from 1,5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0,5 litre or less	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
	--Other:								
2103 90 90 10	---Combined herbs pepper based	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2103 90 90 50	---Mayonnaise	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2103 90 90 90	---Other	95% of MFN	90% of MFN	85% of MFN	80% of MFN	70% of MFN	60% of MFN	50% of MFN	0
2104	Soups and broths and preparations therefor; homogenized composite food preparations:								
2104 10	- Soups and broths and preparation therefor:								
2104 10 10 00	-- Dried	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN
2104 10 90 00	-- Other	80% of MFN	65% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN
2104 20 00	-Homogenized composite food preparations								
2104 20 00 10	-- Children food in packagin net weighin up to 250 g.	0	0	0	0	0	0	0	0

2104 20 00 90	-- Diet food in packaging net weighing up to 250 g.	0	0	0	0	0	0	0	0
2105 00	Ice cream and other edible ice, whether or not containing cocoa	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
2106	Food preparations not elsewhere specified or included:								
2106 10	- Protein concentrates and textured protein substances	0	0	0	0	0	0	0	0
2106 90	- Other:								
2106 90 10 00	-- Cheese fondues	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
2106 90 20 00	--Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	50% of MFN	45% of MFN	40% of MFN	35% of MFN	25% of MFN	15% of MFN	5% of MFN	0
	-- Other:								
2106 90 92 00	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing,by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch:	0	0	0	0	0	0	0	0
2106 90 98 00	--- Other	0	0	0	0	0	0	0	0

2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN	50% of MFN
2203 00	Beer made from malt	0	0	0	0	0	0	0	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:								
2205 10	- In containers holding 2 litres or less:								
2205 10 10 00	-- Of an actual alcoholic strength by volume of 18% vol or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2205 10 90 00	-- Of an actual alcoholic strength by volume exceeding 18% vol	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2205 90	- Other:								
2205 90 10 00	-- Of an actual alcoholic strength by volume of 18% vol or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2205 90 90 00	-- Of an actual alcoholic strength by volume exceeding 18% vol	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:								

2207 10 00 00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0
2207 20 00 00	- Ethyl alcohol and other spirits, denatured, of any strength	95% MFN	of	90% MFN	of	85% MFN	of	80% MFN	of	70% MFN	of	60% MFN	of	50% MFN	of	0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:															
2208 20	-Spirits obtained by distilling grape wine or grape marc:															
	--In containers holding 2 litres or less:															
2208 20 12 00	---Cognac	70% MFN	of	60% MFN	of	50% MFN	of	0		0		0		0		0
2208 20 14 00	---Armagnac	70% MFN	of	60% MFN	of	50% MFN	of	0		0		0		0		0
2208 20 26 00	---Grappa	70% MFN	of	60% MFN	of	50% MFN	of	0		0		0		0		0
2208 20 27 00	---Brandy de Jerez	70% MFN	of	60% MFN	of	50% MFN	of	0		0		0		0		0

2208 20 29 00	---Other	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	--In containers holding more than 2 litres:											
2208 20 40 00	---Raw distillate	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	---Other:											
2208 20 62 00	----Cognac:	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 20 64 00	----Armagnac	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 20 86 00	----Grappa	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 20 87 00	----Brandy de Jerez	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 20 89 00	----Other	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 30	-Whiskies:											
	--Bourbon whiskey, in containers holding:											
2208 30 11 00	---2 liters or less	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0

2208 30 19 00	---More than 2 liters	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	--Scotch whisky:											
	---Malt whisky, in containers holding:											
2208 30 32 00	----2 litres or less	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 30 38 00	----More than 2 liters	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	---Blended whisky, in containers holding:											
2208 30 52 00	----2 litres or less	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 30 58 00	----More than 2 liters	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0

	---Other, in containers holding:								
2208 30 72 00	----2 litres or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 30 78 00	----More than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	--Other in containers holding:								
2208 30 82 00	---2 liters or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 30 88 00	---More than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 40	-Rum and taffia:								
	--In containers holding 2 litres or less								
2208 40 11 00	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	---Other:	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 40 31 00	----Of a value exceeding EUR 7,9 per litre of pure alcohol	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 40 39 00	----Other	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0

	--In containers holding more than 2 litres:									
2208 40 51 00	---Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance)	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	--Other:	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 40 91 00	----Of a value exceeding EU 2 per litre of pure alcohol	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 40 99 00	----Other	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 50	-Gin and Geneva:											
	--Gin, in containers holding:											
2208 50 11 00	---2 liters or less	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0

2208 50 19 00	---More than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	--Geneva, in containers holding:								
2208 50 91 00	---2 litres or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 50 99 00	---More than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 60	-Vodka:								
	--Of an alcoholic strength by volume of 45,4% vol or less in containers holding:								
2208 60 11 00	---2 litres or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 60 19 00	---more than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	--Of an alcoholic strength by volume of more than 45,4% vol in containers holding:								
2208 60 91 00	---2 litres or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 60 99 00	---more than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 70	-Liqueurs and cordials:								

2208 70 10 00	--In containers holding 2 litres or less	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 70 90 00	--In containers holding more than 2 liters	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 90	-Other:											
	--Arrack, in containers holding:											
2208 90 11 00	---2 litres or less	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 90 19 00	---More than 2 liters	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	--Plum, pear or cherry spirit (excluding liqueurs), in containers holding:											
2208 90 33 00	---2 litres or less:	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0

2208 90 38 00	---More than 2 litres:	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	--Other spirits and other spirituous beverages, in containers holding:								
	---2 litres or less:								
2208 90 41 00	----Ouzo	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	----Other:								
	-----Spirits (excluding liqueurs):								
	------Distilled from fruit:								
2208 90 45 00	-------Calvados	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 90 48 00	-------Other	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
	------Other:								
2208 90 52 00	-------Korn	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 90 54 00	------- Tequila								
	-------Other:								
2208 90 56 10	--------Mastika	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0

2208 90 56 90	--------Other	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 90 69 00	-----Other spirituous beverages	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
	---More than 2 litres:											
	----Spirits (excluding liqueurs):											
2208 90 71 00	-----Distilled from fruit	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 90 75 00	-----Tequila	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 90 77 00	-----Other	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0
2208 90 78 00	----Other spirituous beverages	70% MFN	of	60% MFN	of	50% MFN	of	0	0	0	0	0

	--Undernatured ethyl alcohol of an alcoholic strength by volume of less than 80% volume, in containers holding:								
2208 90 91 00	---2 litres or less	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2208 90 99 00	---More than 2 liters	70% of MFN	60% of MFN	50% of MFN	0	0	0	0	0
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	70% of MFN	70% of MFN	70% of MFN	70% of MFN	70% of MFN	70% of MFN	70% of MFN	70% of MFN
2403	Other manufactured tobacco and manufactured tobacco substitues; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:								
	- Other polyhydric alcohols:								
2905 43 00 00	-- Mannitol	0	0	0	0	0	0	0	0
2905 44	-- D-glucitol (sorbitol)	0	0	0	0	0	0	0	0
2905 45 00 00	--Glycerol	0	0	0	0	0	0	0	0
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils:								
3301 90	- Other								

3301 90 10 00	--Terpenic by-products of the deterpenation of essential oils	0	0	0	0	0	0	0	0
	-- Extracted oleoresins:								
3301 90 21 00	--- Of liquorice and hops	0	0	0	0	0	0	0	0
3301 90 30 00	---Other	0	0	0	0	0	0	0	0
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as a raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:								
3302 10	-Of a kind used in the food or drink industries								
	--Of the type used in the drink industries:								
	---Preparations containing all flavouring agents characterizing a beverage:								
3302 10 10 00	----Of an actual alcoholic strength by volume exceeding 0,.5%	0	0	0	0	0	0	0	0

	----Other:								
3302 10 21 00	-----Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1,.5% milkfat, 5%sucrose or isoglucose, 5% glucose or starch	0	0	0	0	0	0	0	0
3302 10 29 00	-----Other	0	0	0	0	0	0	0	0
3501	Casein, caseinates and other casein derivates; casein glues:								
3501 10	- Casein	0	0	0	0	0	0	0	0
3501 90	--Other:								
3501 90 90 00	-- Other	0	0	0	0	0	0	0	0
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:								
3505 10	- Dextrins and other modified starches:								
3505 10 10 00	--Dextrins	0	0	0	0	0	0	0	0
	--Other modified starches:								
3505 10 90 00	---Other	0	0	0	0	0	0	0	0
3505 20	-Glues	0	0	0	0	0	0	0	0

3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:								
3809 10	-With a basis of amylaceouos substances	0	0	0	0	0	0	0	0
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	0	0	0	0	0	0	0	0
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	0	0	0	0	0	0	0	0
3824 60	-Sorbitol other than that of subheading 2905 44	0	0	0	0	0	0	0	0

Annex VI

"ANNEX III

DUTIES APPLICABLE TO GOODS ORIGINATING IN THE COMMUNITY ON IMPORT INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA (ZERO-DUTY TARIFF WITHIN TARIFF QUOTAS)[8]

CN-code	**Description**	**Annual Duty free Quota**
1704 90	Sugar Confectionery (including white chocolate), not containing cocoa, other than Chewing gum, whether or not sugar-coated	140 tons
1806	Chocolate and other food preparations containing cocoa	320 tons
1905 31 **1905 32**	Sweet biscuits Waffles and Wafers	330 tons
1905 90	Other	150 tons
2103 3090	Prepared mustard	200 tons

[8] The applicable duty for exceeding quantities is laid down in Annex II.

Annex VII

CN code	Description	Applicable duty	Year 2004 quantities (hl)	Year 2005 quantities (hl)	Yearly adjustments as of 2006 (hl)	Special provisions
ex 2204 10 ex 2204 21	Quality sparkling wine Wine of fresh grapes	Exemption	29 000	37 000	+ 6 000	(1)
ex 2204 29	Wine of fresh grapes	Exemption	362 500	354 500	- 6000	(1)

(1) Consultations at the request of one of the Contracting Parties may be held to adapt the quotas by transferring quantities above 6000 hl from the quota applying to position ex 2204 29 to the quota applying to positions ex 2204 10 and ex 2204 21.

Annex VIII

"**ANNEX I**

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in 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 Community or in the former Yugoslav Republic of Macedonia.

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 Community 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 Community. 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 IX

ANNEX II

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

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 0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used are wholly obtained Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5 ex 0502	Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used are wholly obtained Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3) or	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture 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:		

(1)	(2)	(3) or	(4)
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	

(1)	(2)	(3) or	(4)
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and *Zea indurata* maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or 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	

(1)	(2)	(3) or	(4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - 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	

(1)	(2)	(3) or	(4)
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

(1)	(2)	(3) or	(4)
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
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	

(1)	(2)	(3) or	(4)
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) ([9]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ([10]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

[9] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

[10] For the special conditions relating to "specific processes", see Introductory Note 7.2.

(1)	(2)	(3) or	(4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ([11]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ([12]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ([13]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([14]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

[11] For the special conditions relating to "specific processes", see Introductory Note 7.2.
[12] For the special conditions relating to "specific processes", see Introductory Note 7.2.
[13] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
[14] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ([15]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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) ([16]) or	

[15] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

[16] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([17]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

[17] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other		
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; 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 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 ([18])	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ([19]) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

[19] A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3) or	(4)
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) ([20]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture 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

[20] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

(1)	(2)	(3) or	(4)
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
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 products), not elsewhere specified or included:		
	- The following of this heading:	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
	-- Prepared binders for foundry moulds or cores based on natural resinous products		
	-- Naphthenic acids, their water-insoluble salts and their esters		
	-- Sorbitol other than that of heading 2905		
	-- 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		
	-- Ion exchangers		
	-- Getters for vacuum tubes		

(1)	(2)	(3) or	(4)
	-- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([21])	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 ([22])	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 ([23])	

[21] In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

[22] In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

[23] In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3) or	(4)
	- Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only 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: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([24])	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 ([25])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

[24] In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

[25] In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3) or	(4)
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 ([26])	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	
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 tanned leather Or Manufacture from materials of any heading, except that of the product	

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

(1)	(2)	(3) or	(4)
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	

(1)	(2)	(3) or	(4)
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; 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	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	

(1)	(2)	(3) or	(4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	

(1)	(2)	(3) or	(4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from [27]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5007	Woven fabrics of silk or of silk waste:		
	- Incorporating rubber thread	Manufacture from single yarn [28]	
	- Other	Manufacture from [29]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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	

[27] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[28] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[29] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from [30] - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	- Incorporating rubber thread	Manufacture from single yarn [31]	
	- Other	Manufacture from [32]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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	

[30] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[31] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[32] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
5204 to 5207	Yarn and thread of cotton	Manufacture from [33]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn [34]	
	- Other	Manufacture from [35]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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	

[33] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[34] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[35] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from [36]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	- Incorporating rubber thread	Manufacture from single yarn [37]	
	- Other	Manufacture from [38]: - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

[36] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[37] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[38] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 [39]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn [40]	
	- Other	Manufacture from [41]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

[39] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[40] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[41] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 [42]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn [43]	
	- Other	Manufacture from [44]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

[42] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[43] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[44] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 [45]: - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from [46]: - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from [47]: - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp	

[45] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[46] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
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 [48]: - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from [49]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from [50]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		

[47] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[48] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[49] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[50] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
	- Of needleloom felt	Manufacture from [51]: - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
	- Of other felt	Manufacture from [52]) - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other	Manufacture from [53]: - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		

[51] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[52] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[53] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
	- Combined with rubber thread	Manufacture from single yarn [54]	
	- Other	Manufacture from [55]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 % by weight of textile materials	Manufacture from yarn	

[54] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[55] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
	- Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, 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	
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 [56]	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from [57]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902:		

[56] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[57] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
	- Knitted or crocheted fabrics	Manufacture from [58]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	

[58] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from [59]: - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene [60], -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene [61], -- yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn [62], -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp	

[59] For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

[60] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

[61] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

[62] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(1)	(2)	(3) or	(4)
	- Other	Manufacture from [63]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from [64]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn [65] [66] Manufacture from [67]) - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn [68] [69]	

[63] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[64] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[65] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[66] See Introductory Note 6.

[67] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[68] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[69] See Introductory Note 6.

(1)	(2)	(3) or	(4)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn [70] or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [71]	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn [72] or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product [73]	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn [74] [75] or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [76]	
	- Other	Manufacture from unbleached single yarn [77] [78] or	

[70] See Introductory Note 6.
[71] See Introductory Note 6.
[72] See Introductory Note 6.
[73] See Introductory Note 6.
[74] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[75] See Introductory Note 6.
[76] See Introductory Note 6.
[77] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[78] See Introductory Note 6.

(1)	(2)	(3) or	(4)
		Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn [79] or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product [80]	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([81]) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product [82]	
	- Interlinings for collars and cuffs, cut out	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from yarn [83]	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		

[79] See Introductory Note 6.
[80] See Introductory Note 6.
[81] See Introductory Note 6.
[82] See Introductory Note 6.
[83] See Introductory Note 6.

(1)	(2)	(3) or	(4)
	- Of felt, of nonwovens	Manufacture from [84]: - natural fibres, or - chemical materials or textile pulp	
	- Other:		
	-- Embroidered	Manufacture from unbleached single yarn [85] [86] or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	-- Other	Manufacture from unbleached single yarn [87] [88]	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from [89]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	Manufacture from [90] [91]: - natural fibres, or - chemical materials or textile pulp	

[84] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[85] See Introductory Note 6.

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

[87] See Introductory Note 6.

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

[89] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[90] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[91] See Introductory Note 6.

(1)	(2)	(3) or	(4)
	- Other	Manufacture from unbleached single yarn [92] [93]	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ([94])	
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 [95]	
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	

[92] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

[93] See Introductory Note 6.

[94] See Introductory Note 6.

[95] See Introductory Note 6.

(1)	(2)	(3) or	(4)
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 with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([96])	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	

[96] SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3) or	(4)
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 or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		

(1)	(2)	(3) or	(4)
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	

(1)	(2)	(3) or	(4)
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 plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture: - 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 - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from "bullion" or "work" lead	
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3) or	(4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of 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	

(1)	(2)	(3) or	(4)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ([97])	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

[97] This rule shall apply until 31.12.2005.

(1)	(2)	(3) or	(4)
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of 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:		

(1)	(2)	(3) or	(4)
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating	
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 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: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
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	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
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 accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	-- Not exceeding 50 cm^3	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	-- Exceeding 50 cm^3	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
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 similar gear; ground flying trainers; parts of the foregoing articles	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
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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	

(1)	(2)	(3) or	(4)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of 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	

(1)	(2)	(3) or	(4)
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3) or	(4)
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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

"

Annex X

"**ANNEX IV**

Text of the invoice declaration

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

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ...[(i)]) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...[(ii)].

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení …[(1)]) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v …[(2)].

Danish version

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

German version

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

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr. ...[(1)]) deklareerib, et need tooted on ...[(2)] sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ΄αριθ. ...[(1)]) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...[(2)].

English version

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

French version

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

Italian version

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

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. …[1]), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no …[2].

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr …[1]) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra [2] preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: …[1]) kijelentem, hogy eltérő jelzés hianyában az áruk kedvezményes …[2] származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. …[1]) jiddikjara li, ħlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali …[2].

Dutch version

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

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr …[1]) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają …[2] preferencyjne pochodzenie.

Portuguese version

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

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št …[1]) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno …[2] poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia …[1]) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v …[2].

Finnish version

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

Swedish version

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

Version of the former Yugoslav Republic of Macedonia

Извозникот на производите што ги покрива овој документ (царинска дозвола бр. ... ([1])) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи имаат преференцијално потекло … ([2]).

(iii)

(Place and date)

.....
(iv)

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

(i) When the invoice declaration is made out by an approved exporter, the authorization 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.

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

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

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