COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 14.3.2008
COM(2008) 139 final

2008/0057 (AVC)

Proposal for a

COUNCIL DECISION

on the signing of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

Proposal for a

COUNCIL AND COMMISSION DECISION

on the conclusion of the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

(presented by the Commission)

EXPLANATORY MEMORANDUM

On 23 October 2006 the Council authorised the Commission to open negotiations, on behalf of the Community and its Member States, with the Republic of Albania in order to conclude a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union.

Negotiating rounds with Albania took place on 22 November 2006 and 1 February 2007. Negotiations continued by exchanges of letters on 2 April, 21 May, 9 July and 12 September 2007. The Protocol was initialled by the Commission and the Government of the Republic of Albania on 7 January 2008. The text of the initialled protocol is attached.

The attached proposals are for (1) a Council decision on the signature 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 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. This proposal shall be adopted by the Council together with the decision concluding the Stabilisation and Association Agreement with Albania.

Proposal for a

COUNCIL DECISION

on the signing of a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania 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 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 23 October 2006 the Council authorised the Commission to open negotiations, on behalf of the Community and its Member States, with the Republic of Albania in order to conclude a Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union.

(2) These negotiations have been successfully completed 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.

HAS DECIDED AS FOLLOWS:

Sole Article

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 Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union, subject to a possible conclusion at a later stage.

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[1] OJ C , , p. .

The text of the Protocol is attached to this Decision.

Done at Brussels,

For the Council
The President

2008/0057 (AVC)

Proposal for a

COUNCIL AND COMMISSION DECISION

on the conclusion of the Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

THE COUNCIL OF THE EUROPEAN UNION,

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

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, and the second subparagraph of Article 300(3) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular the second paragraph of Article 101 thereof,

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

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

Having regard to the assent of the European Parliament[2],

Having regard to the Council's approval pursuant to Article 101 of the Treaty establishing the European Atomic Energy Community,

Whereas:

(1) The Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union, has been signed on behalf of the European Community and the Member States on … in accordance with Council decision no…..

(2) The Protocol should be concluded.

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1 OJ C […] […], p.[…]
2 OJ C […] […], p.[…]

HAVE DECIDED AS FOLLOWS:

Article 1

The Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union is hereby approved on behalf of the European Community, the European Atomic Energy Community and the Member States.

The text of the Protocol is annexed to this Decision.

Article 2

The President of the Council shall, on behalf of the European Community and its Member States, deposit the instruments of approval provided for in Article 11 of the Protocol. The President of the Commission shall simultaneously deposit these instruments on behalf of the European Atomic Energy Community.

Done at Brussels,

For the Commission	*For the Council*
The President	*The President*

ANNEX

PROTOCOL

to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, to take account of the accession of the Republic of Bulgaria and Romania to the European Union

THE KINGDOM OF BELGIUM,

THE REPUBLIC OF BULGARIA,

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,

ROMANIA,

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 REPUBLIC OF ALBANIA,

of the other part,

Having regard to the accession of the Republic of Bulgaria and Romania (hereinafter referred to as "the new Member States") to the European Union and thereby to the Community on 1 January 2007,

Whereas:

(1) The Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, (hereinafter referred to as "the SAA") was signed in Luxemburg on 12 June 2006;

(2) The Treaty concerning the accession of the Republic of Bulgaria and Romania, to the European Union (hereinafter referred to as "the Treaty of Accession") was signed in Luxembourg on 25 April 2005;

(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 36(3) of the SAA have taken place so as to ensure that account is taken of the mutual interests of the Community and Albania stated in this Agreement;

HAVE AGREED AS FOLLOWS:

SECTION I

CONTRACTING PARTIES

Article 1

The Republic of Bulgaria and Romania shall be Parties to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Albania, of the other part, signed in Luxemburg on 12 June 2006 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.

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

SECTION II

INDUSTRIAL PRODUCTS

Article 2

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

SECTION III

AGRICULTURAL PRODUCTS

Article 3

Agricultural Products sensu stricto

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

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

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

Article 4

Fisheries products

Annex III to SAA shall be replaced by the text of Annex V to this Protocol.

Article 5

Processed agricultural products

Protocol 2 to the SAA shall be replaced by the text of Annex VI to this Protocol.

SECTION IV

RULES OF ORIGIN

Article 6

Protocol 4 to the SAA shall be replaced by the text of annex VII to this Protocol.

TRANSITIONAL PROVISIONS

SECTION V

Article 7

WTO

The Republic of Albania 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 8

Proof of origin and administrative cooperation

1. Proofs of origin properly issued by either the Republic of Albania 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 Republic of Albania or a new Member State, prior to the date of accession, under preferential agreements or autonomous

arrangements applied between the Republic of Albania 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 Republic of Albania 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 Republic of Albania 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 Republic of Albania 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 9

Goods in transit

1. The provisions of the SAA may be applied to goods exported from either the Republic of Albania to one of the new Member States or from one of the new Member States to the Republic of Albania, 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 Republic of Albania 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.

GENERAL AND FINAL PROVISIONS

SECTION VI

Article 10

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

Article 11

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 Republic of Albania in accordance with their own procedures.

2. The instruments of approval shall be deposited with the General Secretariat of the Council of the European Union.

Article 12

1. This Protocol shall enter into force on the same day as the Stabilisation and Association Agreement 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.

Article 13

This Protocol is drawn up in duplicate in the Bulgarian, Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian, Slovene, Slovak, Spanish, Swedish, and Albanian languages, each of these texts being equally authentic.

Article 14

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 Bulgarian and Romanian languages, and these texts shall be authentic in the same way as the original texts. The Joint Committee shall approve these texts.

ANNEX I

ALBANIAN TARIFF CONCESSIONS FOR COMMUNITY INDUSTRIAL PRODUCTS

(referred to in Article 19)

Duty rates will be reduced as follows:

– on 1 January 2007, the import duty will be reduced to 60% of the basic duty;

– on 1 January 2008, the import duty will be reduced to 40% of the basic duty;

– on 1 January 2009, the import duty will be reduced to 20% of the basic duty;

– on 1 January 2010, the import duty will be reduced to 10% of the basic duty;

– on 1 January 2011, the remaining import duties will be abolished.

CN code	Description
2501 00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water:
	− Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents:
	− − Other
	− − − Other
2501 00 91	− − − − Salt suitable for human consumption
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:
	− Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:

CN code	Description
2710 11	− − Light oils and preparations:
	− − − For other purposes:
	− − − − Special spirits:
2710 11 25	− − − − − Other
	− − − − Other:
	− − − − − Motor spirit:
	− − − − − − Other, with a lead content:
	− − − − − − − Not exceeding 0,013 g per litre:
2710 11 41	− − − − − − − − With an octane number (RON) of less than 95
2710 11 70	− − − − − Spirit type jet fuel
2710 19	− − Other:
	− − − Medium oils:
	− − − − For other purposes:
	− − − − − Kerosene:
2710 19 21	− − − − − − Jet fuel
2710 19 25	− − − − − − Other
2710 19 29	− − − − − Other
	− − − Heavy oils:
	− − − − Gas oils:

CN code	Description
2710 19 31	− − − − − For undergoing a specific process
2710 19 35	− − − − − For undergoing chemical transformation by a process other than those specified in respect of subheading 2710 19 31
	− − − − − For other purposes:
2710 19 41	− − − − − − With a sulphur content not exceeding 0,05% by weight
2710 19 45	− − − − − − With a sulphur content exceeding 0,05% by weight but not exceeding 0,2% by weight
2710 19 49	− − − − − − With a sulphur content exceeding 0,2% by weight
	− − − − Fuel oils:
	− − − − − For other purposes:
2710 19 69	− − − − − − With a sulphur content exceeding 2,8% by weight
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals:
	− Petroleum coke:
2713 12 00	− − Calcined
2713 20 00	− Petroleum bitumen
2713 90	− Other residues of petroleum oils or of oils obtained from bituminous minerals
3103	Mineral or chemical fertilisers, phosphatic:
3103 10	− Superphosphates
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations:
	− Other:

CN code	Description
3304 91 00	− − Powders, whether or not compressed
3304 99 00	− − Other
3305	Preparations for use on the hair:
3305 10 00	− Shampoos
3305 30 00	− Hair lacquers
3305 90	− Other
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages:
3306 10 00	− Dentifrices
3307	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties:
3307 10 00	− Pre-shave, shaving or aftershave preparations
3307 20 00	− Personal deodorants and antiperspirants
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
	− Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:
3401 11 00	− − For toilet use (including medicated products)
3401 19 00	− − Other
3401 20	− Soap in other forms

CN code	Description
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401:
3402 20	− Preparations put up for retail sale
3402 90	− Other:
3402 90 10	− − Surface-active preparations
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404:
3405 20 00	− Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork
3405 30 00	− Polishes and similar preparations for coachwork, other than metal polishes
3405 90	− Other:
3405 90 90	− − Other
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:
3923 10 00	− Boxes, cases, crates and similar articles
	− Sacks and bags (including cones):
3923 21 00	− − Of polymers of ethylene
3923 29	− − Of other plastics:
3923 29 10	− − − Of poly(vinyl chloride)
3923 29 90	− − − Other
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics

CN code	Description
3925	Builders' ware of plastics, not elsewhere specified or included:
3925 10 00	− Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:
	− Retreaded tyres:
4012 11 00	− − Of a kind used on motor cars (including station wagons and racing cars)
4012 12 00	− − Of a kind used on buses or lorries
4012 13 00	− − Of a kind used on aircraft:
ex 4012 13 00	− − − Other than for use on civil aircraft
4012 20 00	− Used pneumatic tyres:
ex 4012 20 00	− − Other than for use on civil aircraft
4012 90	− Other:
4012 90 20	− − Solid or cushion tyres
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
6402	Other footwear with outer soles and uppers of rubber or plastics:
	− Other footwear:
6402 99	− − Other:
	− − − Other:

CN code	Description
	− − − − With uppers of plastics:
6402 99 50	− − − − − Slippers and other indoor footwear
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials:
	− Footwear with outer soles of rubber or plastics:
6404 19	− − Other:
6404 19 90	− − − Other
6404 20	− Footwear with outer soles of leather or composition leather
6405	Other footwear
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:
6406 10	− Uppers and parts thereof, other than stiffeners
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing
6908	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:
7213 10 00	− Containing indentations, ribs, grooves or other deformations produced during the rolling process
	− Other:

CN code	Description
7213 91	− − Of circular cross-section measuring less than 14 mm in diameter
7213 99	− − Other:
7213 99 10	− − − Containing by weight less than 0,25% of carbon
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:
7214 10 00	− Forged
7214 20 00	− Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling
	− Other:
7214 91	− − Of rectangular (other than square) cross-section
7214 99	− − Other
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:
	− Other, welded, of non-circular cross-section:
7306 61	− − Of square or rectangular cross-section
7306 69	− − Of other non-circular cross-section
7306 90 00	− Other
7326	Other articles of iron or steel:
7326 90	− Other:
	− − Other articles of iron or steel:
7326 90 98	− − − Other

CN code	Description
7408	Copper wire:
	− Of refined copper:
7408 11 00	− − Of which the maximum cross-sectional dimension exceeds 6 mm
7408 19	− − Other
7413 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:
7413 00 20	− Of refined copper:
ex 7413 00 20	− − Other than with fittings attached for use in civil aircraft
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:
	− Winding wire:
8544 11	− − Of copper
8544 19	− − Other
8544 20 00	− Coaxial cable and other coaxial electric conductors
	− Other electric conductors, for a voltage not exceeding 1 000 V:
8544 49	− − Other:
	− − − Other:
8544 49 91	− − − − Wire and cables, with individual conductor wires of a diameter exceeding 0,51 mm
	− − − − Other:
8544 49 95	− − − − − For a voltage exceeding 80 V but less than 1 000 V

CN code	Description
8544 49 99	− − − − − For a voltage of 1 000 V
8544 60	− Other electric conductors, for a voltage exceeding 1 000 V
9403	Other furniture and parts thereof:
9403 30	− Wooden furniture of a kind used in offices
9403 40	− Wooden furniture of a kind used in the kitchen
9403 60	− Other wooden furniture:
9403 60 30	− − Wooden furniture of a kind used in shops

ANNEX II

ALBANIAN TARIFF CONCESSIONS

FOR AGRICULTURAL PRIMARY PRODUCTS

ORIGINATING IN THE COMMUNITY

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

Duty-free for unlimited quantities

CN code	Description
0101	Live horses, asses, mules and hinnies:
0101 10	− Pure-bred breeding animals
0102	Live bovine animals:
0102 10	− Pure-bred breeding animals
0102 90	− Other:
	− − Domestic species:
	− − − Of a weight exceeding 80 kg but not exceeding 160 kg:
0102 90 29	− − − − Other
0103	Live swine
0104	Live sheep and goats
0105	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls:
	− Weighing not more than 185 g:

CN code	Description
0105 11	− − Fowls of the species *Gallus domesticus*
0105 12 00	− − Turkeys
0105 19	− − Other
	− Other
0105 94 00	− − Fowls of the species *Gallus domesticus:*
ex 0105 94 00	− − − Weighing not more than 2 000 g
0106	Other live animals:
	− Mammals:
0106 11 00	− − Primates
0106 19	− − Other
0106 20 00	− Reptiles (including snakes and turtles)
	− Birds:
0106 31 00	− − Birds of prey
0106 32 00	− − Psittaciformes (including parrots, parakeets, macaws and cockatoos)
0106 39	− − Other
0106 90 00	− Other
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:

CN code	Description
0206 10	− Of bovine animals, fresh or chilled:
0206 10 10	− − For the manufacture of pharmaceutical products
	− Of bovine animals, frozen:
0206 29	− − Other:
0206 29 10	− − − For the manufacture of pharmaceutical products
0206 30 00	− Of swine, fresh or chilled
	− Of swine, frozen:
0206 41 00	− − Livers
0206 80	− Other, fresh or chilled:
0206 80 10	− − For the manufacture of pharmaceutical products
0206 90	− Other, frozen:
0206 90 10	− − For the manufacture of pharmaceutical products
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:
0404 10	− Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:
	− − In powder, granules or other solid forms:
	− − − Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight:
	− − − − Not exceeding 15%, and of a fat content, by weight:
0404 10 02	− − − − − Not exceeding 1,5%

CN code	Description
0404 10 04	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 06	− − − − − Exceeding 27%
	− − − − Exceeding 15%, and of a fat content, by weight:
0404 10 12	− − − − − Not exceeding 1,5%
0404 10 14	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 16	− − − − − Exceeding 27%
0407 00	Birds' eggs, in shell, fresh, preserved or cooked:
	− Of poultry:
	− − For hatching:
0407 00 11	− − − Of turkeys or geese
0407 00 19	− − − Other
0410 00 00	Edible products of animal origin, not elsewhere specified or included
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn:
0602 10	− Unrooted cuttings and slips:
0602 10 90	− − Other
0602 20	− Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:

CN code	Description
0602 20 90	− − Other
0602 30 00	− Rhododendrons and azaleas, grafted or not
0602 40	− Roses, grafted or not
0602 90	− Other
0701	Potatoes, fresh or chilled:
0701 10 00	− Seed
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:
0703 20 00	− Garlic
0705	Lettuce (*Lactuca sativa*) and chicory *(Cichorium* spp.), fresh or chilled:
	− Chicory:
0705 21 00	− − Witloof chicory (*Cichorium intybus* var. *foliosum*)
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:
0706 90	− Other:
0706 90 30	− − Horseradish (*Cochlearia armoracia*)
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:
0708 20 00	− Beans (*Vigna* spp., *Phaseolus* spp.)
0709	Other vegetables, fresh or chilled:
	− Mushrooms and truffles:
0709 51 00	− − Mushrooms of the genus *Agaricus*

CN code	Description
0709 59	− − Other:
0709 59 10	− − − Chanterelles
0709 59 30	− − − Flap mushrooms
0709 59 90	− − − Other
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:
	− Mushrooms and truffles:
0711 51 00	− − Mushrooms of the genus *Agaricus*
0711 90	− Other vegetables; mixtures of vegetables:
	− − Vegetables:
0711 90 10	− − − Fruits of the genus *Capsicum* or of the genus *Pimenta*, excluding sweet peppers
0711 90 50	− − − Onions
0711 90 80	− − − Other
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
	− Mushrooms, wood ears (*Auricularia* spp.), jelly fungi (*Tremella* spp.) and truffles:
0712 31 00	− − Mushrooms of the genus *Agaricus*
0712 32 00	− − Wood ears (*Auricularia* spp.)
0712 33 00	− − Jelly fungi (*Tremella* spp.)
0712 39 00	− − Other

CN code	Description
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:
0713 10	− Peas (*Pisum sativum*):
0713 10 10	− − For sowing
	− Beans (*Vigna* spp., *Phaseolus* spp.):
0713 31 00	− − Beans of the species *Vigna mungo* (L.) Hepper or *Vigna radiata* (L.) Wilczek
0713 33	− − Kidney beans, including white pea beans (*Phaseolus vulgaris*):
0713 33 10	− − − For sowing
0713 40 00	− Lentils
0713 50 00	− Broad beans (*Vicia faba* var. *major*) and horse beans (*Vicia faba* var. *equina*, *Vicia faba* var. *minor*)
0713 90 00	− Other
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:
	− Brazil nuts:
0801 22 00	− − Shelled
0802	Other nuts, fresh or dried, whether or not shelled or peeled:
	− Almonds:
0802 11	− − In shell
0802 12	− − Shelled

CN code	Description
	− Walnuts:
0802 31 00	− − In shell
0802 32 00	− − Shelled
0802 60 00	− Macadamia nuts
0802 90	− Other:
0802 90 20	− − Areca (or betel), cola and pecans
0802 90 50	− − Pine nuts
0803 00	Bananas, including plantains, fresh or dried:
0803 00 90	− Dried
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:
0804 40 00	− Avocados
0805	Citrus fruit, fresh or dried:
0805 40 00	− Grapefruit, including pomelos
0805 90 00	− Other
0806	Grapes, fresh or dried:
0806 20	− Dried
0810	Other fruit, fresh:
0810 40	− Cranberries, bilberries and other fruits of the genus *Vaccinium*:
0810 40 10	− − Cowberries, foxberries or mountain cranberries (fruit of the species *Vaccinium vitisidaea*)

CN code	Description
0810 60 00	− Durians
0810 90	− Other:
	− − Black-, white- or redcurrants and gooseberries:
0810 90 60	− − − Redcurrants
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:
0811 20	− Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:
	− − Containing added sugar or other sweetening matter:
0811 20 11	− − − With a sugar content exceeding 13% by weight
0811 20 19	− − − Other
	− − Other:
0811 20 39	− − − Blackcurrants
0811 90	− Other:
	− − Containing added sugar or other sweetening matter:
	− − − With a sugar content exceeding 13% by weight:
0811 90 11	− − − − Tropical fruit and tropical nuts
	− − − Other:
0811 90 31	− − − − Tropical fruit and tropical nuts
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:

CN code	Description
0812 90	− Other:
0812 90 10	− − Apricots
0812 90 30	− − Papaws (papayas)
0812 90 40	− − Fruit of the species *Vaccinium myrtillus*
0812 90 70	− − Guavas, mangoes, mangosteens, tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola, pitahaya and tropical nuts
0812 90 98	− − Other:
ex 0812 90 98	− − − Blackcurrants
ex 0812 90 98	− − − Raspberries
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:
0813 50	− Mixtures of nuts or dried fruits of this chapter:
	− − Mixtures of dried fruit, other than that of headings 0801 to 0806:
0813 50 19	− − − Containing prunes
	− − Mixtures exclusively of nuts of headings 0801 and 0802:
0813 50 31	− − − Of tropical nuts
0813 50 39	− − − Other
	− − Other mixtures:
0813 50 91	− − − Not containing prunes or figs
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions

CN code	Description
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:
0901 90	− Other:
0901 90 10	− − Coffee husks and skins
0908	Nutmeg, mace and cardamoms
1001	Wheat and meslin:
1001 90	− Other:
1001 90 10	− − Spelt for sowing
1006	Rice
1007 00	Grain sorghum
1008	Buckwheat, millet and canary seed; other cereals
1102	Cereal flours other than of wheat or meslin:
1102 90	− Other:
1102 90 30	− − Oat flour
1103	Cereal groats, meal and pellets:
	− Groats and meal:
1103 19	− − Of other cereals:
1103 19 10	− − − Of rye
1103 19 30	− − − Of barley

CN code	Description
1103 19 40	− − − Of oats
1103 19 50	− − − Of rice
1103 20	− Pellets
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:
	− Rolled or flaked grains:
1104 12	− − Of oats:
1104 12 10	− − − Rolled
1104 19	− − Of other cereals:
1104 19 30	− − − Of rye
	− − − Of barley:
1104 19 61	− − − − Rolled
1104 19 69	− − − − Flaked
	− − − Other:
1104 19 91	− − − − Flaked rice
	− Other worked grains (for example, hulled, pearled, sliced or kibbled):
1104 22	− − Of oats
1104 23	− − Of maize (corn):
1104 23 30	− − − Pearled
1104 23 90	− − − Not otherwise worked than kibbled

CN code	Description
1104 29	− − Of other cereals:
	− − − Of barley:
1104 29 01	− − − − Hulled (shelled or husked)
1104 29 03	− − − − Hulled and sliced or kibbled (‘Grütze’ or ‘grutten’)
1104 29 05	− − − − Pearled
1104 29 07	− − − − Not otherwise worked than kibbled
1104 29 09	− − − − Other
	− − − Other:
	− − − − Hulled (shelled or husked), whether or not sliced or kibbled:
1104 29 11	− − − − − Of wheat
1104 29 18	− − − − − Other
1104 29 30	− − − − Pearled:
ex 1104 29 30	− − − − − Of wheat
ex 1104 29 30	− − − − − Of rye
	− − − − Not otherwise worked than kibbled:
1104 29 51	− − − − − Of wheat
1104 29 55	− − − − − Of rye
1104 29 59	− − − − − Other
	− − − − Other:

CN code	Description
1104 29 81	− − − − − Of wheat
1104 29 85	− − − − − Of rye
1104 30	− Germ of cereals, whole, rolled, flaked or ground:
1104 30 10	− − Of wheat
1105	Flour, meal, powder, flakes, granules and pellets of potatoes
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8
1107	Malt, whether or not roasted
1108	Starches; inulin:
	− Starches:
1108 19	− − Other starches:
1108 19 10	− − − Rice starch
1108 20 00	− Inulin
1109 00 00	Wheat gluten, whether or not dried
1201 00	Soya beans, whether or not broken
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:
1202 10	− In shell:
1202 10 10	− − For sowing
1203 00 00	Copra

CN code	Description
1204 00	Linseed, whether or not broken
1205	Rape or colza seeds, whether or not broken
1206 00	Sunflower seeds, whether or not broken
1207	Other oil seeds and oleaginous fruits, whether or not broken
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard
1209	Seeds, fruit and spores, of a kind used for sowing
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:
1211 90	− Other:
1211 90 85	− − Other:
ex 1211 90 85	− − − Other, excluding liquorice roots
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:
	− Other:
1212 91	− − Sugar beet
1212 99	− − Other
1213 00 00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets

CN code	Description
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
	− Vegetable saps and extracts:
1302 11 00	− − Opium
1302 19	− − Other
	− Mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 32	− − Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 32 90	− − − Of guar seeds
1302 39 00	− − Other
1501 00	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:
	− Pig fat (including lard):
1501 00 11	− − For industrial uses other than the manufacture of foodstuffs for human consumption
1501 00 90	− Poultry fat
1502 00	Fats of bovine animals, sheep or goats, other than those of heading 1503
1503 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified:

CN code	Description
1508 10	− Crude oil:
1508 10 10	− − For technical or industrial uses other than the manufacture of foodstuffs for human consumption
1508 90	− Other:
1508 90 10	− − For technical or industrial uses other than the manufacture of foodstuffs for human consumption
1511	Palm oil and its fractions, whether or not refined, but not chemically modified
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:
	− Linseed oil and its fractions:
1515 11 00	− − Crude oil
1515 19	− − Other
	− Maize (corn) oil and its fractions:
1515 21	− − Crude oil
1515 29	− − Other
1515 30	− Castor oil and its fractions
1515 50	− Sesame oil and its fractions
1515 90	− Other:

CN code	Description
1515 90 11	− − Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions:
ex 1515 90 11	− − − Tung oil and its fractions
	− − Tobacco-seed oil and its fractions:
	− − − Crude oil:
1515 90 21	− − − − For technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 29	− − − − Other
	− − − Other:
1515 90 31	− − − − For technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 39	− − − − Other
	− − Other oils and their fractions:
	− − − Crude oils:
1515 90 40	− − − − For technical or industrial uses other than the manufacture of foodstuffs for human consumption
	− − − − Other:
1515 90 51	− − − − − Solid, in immediate packings of a net content not exceeding 1 kg
1515 90 59	− − − − − Solid, other; fluid
	− − − Other:
1515 90 60	− − − − For technical or industrial uses other than the manufacture of foodstuffs for human consumption
	− − − − Other:
1515 90 91	− − − − − Solid, in immediate packings of a net content not exceeding 1 kg

CN code	Description
1515 90 99	− − − − − Solid, other; fluid
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:
1516 10	− Animal fats and oils and their fractions
1516 20	− Vegetable fats and oils and their fractions:
	− − Other:
1516 20 91	− − − In immediate packings of a net content not exceeding 1 kg
	− − − Other:
1516 20 95	− − − − Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
	− − − − Other:
1516 20 96	− − − − − Groundnut, cotton-seed, soya-bean or sunflower-seed oils; other oils containing less than 50% by weight of free fatty acids and excluding palm kernel, illipe, coconut, colza, rapeseed or copaiba oils
1516 20 98	− − − − − Other
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:
1517 10	− Margarine, excluding liquid margarine:
1517 10 90	− − Other
1517 90	− Other:
	− − Other:
1517 90 91	− − − Fixed vegetable oils, fluid, mixed
1517 90 99	− − − Other

CN code	Description
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 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:
	− Fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption:
1518 00 31	− − Crude
1518 00 39	− − Other
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
	− Residues resulting from the treatment of fatty substances or animal or vegetable waxes:
	− − Containing oil having the characteristics of olive oil:
1522 00 31	− − − Soapstocks
1602	Other prepared or preserved meat, meat offal or blood:
	− Of swine:
1602 49	− − Other, including mixtures:
	− − − Of domestic swine:
	− − − − Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin:
1602 49 11	− − − − − Loins (excluding collars) and cuts thereof, including mixtures of loins or hams
1602 49 15	− − − − − Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof
1602 49 50	− − − − Containing by weight less than 40% of meat or meat offal, of any kind, including fats of any kind or origin
1602 50	− Of bovine animals:

CN code	Description
1602 50 10	− − Uncooked; mixtures of cooked meat or offal and uncooked meat or offal
1602 90	− Other, including preparations of blood of any animal:
1602 90 10	− − Preparations of blood of any animal
1603 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
1701	Cane or beet sugar and chemically pure sucrose, in solid form:
	− Raw sugar not containing added flavouring or colouring matter:
1701 11	− − Cane sugar
1701 12	− − Beet sugar
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 20	− Maple sugar and maple syrup:
1702 20 10	− − Maple sugar in solid form, containing added flavouring or colouring matter
1702 30	− Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose
1702 40	− Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
1702 60	− Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar
1702 90	− Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
1702 90 30	− − Isoglucose
1702 90 50	− − Maltodextrine and maltodextrine syrup

CN code	Description
1702 90 80	− − Inulin syrup
1702 90 99	− − Other
1703	Molasses resulting from the extraction or refining of sugar
1802 00 00	Cocoa shells, husks, skins and other cocoa waste
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:
1902 20	− Stuffed pasta, whether or not cooked or otherwise prepared:
1902 20 30	− − Containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	− Other:
2001 90 99	− − Other
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid
2006 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
2006 00 10	− Ginger
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	− Nuts, groundnuts and other seeds, whether or not mixed together:
2008 19	− − Other, including mixtures:
	− − − In immediate packings of a net content not exceeding 1 kg:
2008 19 91	− − − − Tropical nuts; mixtures containing by weight 50% or more of tropical nuts and tropical fruit

CN code	Description
2008 20	− Pineapples:
	− − Containing added spirit:
	− − − In immediate packings of a net content exceeding 1 kg:
2008 20 11	− − − − With a sugar content exceeding 17% by weight
	− − − In immediate packings of a net content not exceeding 1 kg:
2008 20 31	− − − − With a sugar content exceeding 19% by weight
2008 20 39	− − − − Other
	− − Not containing added spirit:
	− − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 20 59	− − − − Other
	− − − Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 20 79	− − − − Other
2008 20 90	− − − Not containing added sugar
2008 40	− Pears:
	− − Not containing added spirit:
2008 40 90	− − − Not containing added sugar
2008 70	− Peaches, including nectarines:
	− − Not containing added spirit:
	− − − Not containing added sugar, in immediate packings of a net content:

CN code	Description
2008 70 98	− − − − Of less than 5 kg
2008 80	− Strawberries:
	− − Containing added spirit:
2008 80 90	− − − Not containing added sugar
	− Other, including mixtures other than those of subheading 2008 19:
2008 92	− − Mixtures:
	− − − Containing added spirit:
	− − − − With a sugar content exceeding 9% by weight:
	− − − − − Other:
2008 92 16	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
	− − − − Other:
	− − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas:
2008 92 32	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
2008 92 34	− − − − − − Other
	− − − − − Other:
2008 92 36	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
	− − − Not containing added spirit:
	− − − − Containing added sugar:

CN code	Description
	− − − − − In immediate packings of a net content exceeding 1 kg:
2008 92 51	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
	− − − − − Other:
	− − − − − − Mixtures of fruit in which no single fruit exceeds 50% of the total weight of the fruits:
2008 92 72	− − − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
	− − − − − − Other:
2008 92 76	− − − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
2008 92 78	− − − − − − − Other
	− − − − Not containing added sugar, in immediate packings of a net content:
	− − − − − Of 5 kg or more:
2008 92 92	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
2008 92 93	− − − − − − Other
	− − − − − Of 4,5 kg or more but less than 5 kg:
2008 92 94	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)
2008 92 96	− − − − − − Other
	− − − − − Of less than 4,5 kg:
2008 92 97	− − − − − − Of tropical fruit (including mixtures containing 50% or more by weight of tropical nuts and tropical fruit)

CN code	Description
2008 99	− − Other:
	− − − Containing added spirit:
	− − − − Ginger:
2008 99 11	− − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − − − Other:
	− − − − − With a sugar content exceeding 9% by weight:
	− − − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas:
2008 99 24	− − − − − − − Tropical fruit:
ex 2008 99 24	− − − − − − − − Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya
	− − − − − − Other:
2008 99 31	− − − − − − − Tropical fruit
2008 99 34	− − − − − − − Other
	− − − − − Other:
	− − − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas:
2008 99 37	− − − − − − − Other
	− − − − − − Other:
2008 99 38	− − − − − − − Tropical fruit
2008 99 40	− − − − − − − Other
	− − − Not containing added spirit:

CN code	Description
	− − − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 99 41	− − − − − Ginger
2008 99 46	− − − − − Passion fruit, guavas and tamarinds
2008 99 47	− − − − − Mangoes, mangosteens, papaws (papayas), cashew apples, lychees, jackfruit, sapodilla plums, carambola and pitahaya
	− − − − Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 99 51	− − − − − Ginger
2008 99 61	− − − − − Passion fruit and guavas
2008 99 62	− − − − − Mangoes, mangosteens, papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya
2008 99 67	− − − − − Other
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:
	− Grapefruit (including pomelo) juice:
2009 29	− − Other:
	− − − Of a Brix value exceeding 20 but not exceeding 67:
2009 29 91	− − − − Of a value not exceeding € 30 per 100 kg net weight and with an added sugar content exceeding 30% by weight
	− Juice of any other single citrus fruit:
2009 31	− − Of a Brix value not exceeding 20:
	− − − Of a value exceeding € 30 per 100 kg net weight:
2009 31 11	− − − − Containing added sugar

CN code	Description
2009 39	− − Other:
	− − − Of a Brix value exceeding 67:
2009 39 11	− − − − Of a value not exceeding € 30 per 100 kg net weight
	− − − Of a Brix value exceeding 20 but not exceeding 67:
	− − − − Of a value exceeding € 30 per 100 kg net weight:
2009 39 31	− − − − − Containing added sugar
2009 39 39	− − − − − Not containing added sugar
	− − − − Of a value not exceeding € 30 per 100 kg net weight:
	− − − − − Lemon juice:
2009 39 51	− − − − − − With an added sugar content exceeding 30% by weight
2009 39 55	− − − − − − With an added sugar content not exceeding 30% by weight
2009 39 59	− − − − − − Not containing added sugar
	− − − − − Other citrus fruit juices:
2009 39 91	− − − − − − With an added sugar content exceeding 30% by weight
2009 39 95	− − − − − − With an added sugar content not exceeding 30% by weight
	− Pineapple juice:
2009 41	− − Of a Brix value not exceeding 20:
2009 41 10	− − − Of a value exceeding € 30 per 100 kg net weight, containing added sugar
	− − − Other:

CN code	Description
2009 41 91	− − − − Containing added sugar
2009 49	− − Other:
	− − − Of a Brix value exceeding 67:
2009 49 11	− − − − Of a value not exceeding € 30 per 100 kg net weight
	− − − Of a Brix value exceeding 20 but not exceeding 67:
2009 49 30	− − − − Of a value exceeding € 30 per 100 kg net weight, containing added sugar
	− − − − Other:
2009 49 91	− − − − − With an added sugar content exceeding 30% by weight
2009 49 93	− − − − − With an added sugar content not exceeding 30% by weight
2106	Food preparations not elsewhere specified or included:
2106 90	− Other:
	− − Flavoured or coloured sugar syrups:
2106 90 30	− − − Isoglucose syrups
	− − − Other:
2106 90 51	− − − − Lactose syrup
2106 90 55	− − − − Glucose syrup and maltodextrine syrup
2106 90 59	− − − − Other
2206 00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:
2206 00 10	− Piquette

CN code	Description
	− Other:
	− − Sparkling:
2206 00 31	− − − Cider and perry
	− − Still, in containers holding:
	− − − 2 litres or less:
2206 00 51	− − − − Cider and perry
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
2301 10 00	− Flours, meals and pellets, of meat or meat offal; greaves
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
2306	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:
2308 00 40	− Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes
2309	Preparations of a kind used in animal feeding:
2309 10	− Dog or cat food, put up for retail sale:
	− − Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:

CN code	Description
	− − − Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup:
	− − − − Containing no starch or containing 10% or less by weight of starch:
2309 10 13	− − − − − Containing not less than 10% but less than 50% by weight of milk products
2309 10 19	− − − − − Containing not less than 75% by weight of milk products
	− − − − Containing more than 10% but not more than 30% by weight of starch:
2309 10 33	− − − − − Containing not less than 10% but less than 50% by weight of milk products
2309 10 39	− − − − − Containing not less than 50% by weight of milk products
	− − − − Containing more than 30% by weight of starch:
2309 10 53	− − − − − Containing not less than 10% but less than 50% by weight of milk products
2309 10 70	− − − Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products
2309 90	− Other:
2309 90 10	− − Fish or marine mammal solubles
2309 90 20	− − Products referred to in additional note 5 to this chapter
	− − Other, including premixes:
	− − − Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:
	− − − − Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:
	− − − − − Containing no starch or containing 10% or less by weight of starch:
2309 90 31	− − − − − − Containing no milk products or containing less than 10% by weight of such products

CN code	Description
2309 90 33	− − − − − − Containing not less than 10% but less than 50% by weight of milk products
	− − − − − Containing more than 10% but not more than 30% by weight of starch:
2309 90 43	− − − − − − Containing not less than 10% but less than 50% by weight of milk products
2309 90 49	− − − − − − Containing not less than 50% by weight of milk products
	− − − Other:
	− − − − Other:
2309 90 99	− − − − − Other
2401	Unmanufactured tobacco; tobacco refuse:
2401 10	− Tobacco, not stemmed/stripped:
	− − Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:
2401 10 10	− − − Flue-cured Virginia type
2401 10 20	− − − Light air-cured Burley type (including Burley hybrids)
2401 10 30	− − − Light air-cured Maryland type
	− − − Fire-cured tobacco:
2401 10 41	− − − − Kentucky type
2401 10 49	− − − − Other
	− − Other:
2401 10 50	− − − Light air-cured tobacco
2401 10 70	− − − Dark air-cured tobacco

CN code	Description
2401 10 80	− − − Flue-cured tobacco
2401 10 90	− − − Other tobacco
2401 20	− Tobacco, partly or wholly stemmed/stripped:
	− − Flue-cured Virginia type and light air-cured Burley type tobacco (including Burley hybrids); light air-cured Maryland type and fire-cured tobacco:
2401 20 10	− − − Flue-cured Virginia type
2401 20 20	− − − Light air-cured Burley type (including Burley hybrids)
2401 20 30	− − − Light air-cured Maryland type
	− − − Fire-cured tobacco:
2401 20 41	− − − − Kentucky type
2401 20 49	− − − − Other
	− − Other:
2401 20 50	− − − Light air-cured tobacco
2401 20 70	− − − Dark air-cured tobacco
2401 20 80	− − − Flue-cured tobacco
2401 20 90	− − − Other tobacco
2401 30 00	− Tobacco refuse
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:
	− Essential oils of citrus fruit:

CN code	Description
3301 12	− − Of orange
3301 13	− − Of lemon
3301 19	− − Other
	− Essential oils other than those of citrus fruit:
3301 24	− − Of peppermint (*Mentha piperita*)
3301 25	− − Of other mints
3301 29	− − Other
3301 30 00	− Resinoids
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 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 a kind used in the drink industries:
3302 10 40	− − − Other
3302 10 90	− − Of a kind used in the food industries
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 90	− Other:
3501 90 10	− − Casein glues
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives

CN code	Description
3503 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 10	− Dextrins and other modified starches:
	− − Other modified starches:
3505 10 50	− − − Starches, esterified or etherified
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchmentdressed or further prepared), whether or not dehaired or split
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103
5001 00 00	Silkworm cocoons suitable for reeling
5002 00 00	Raw silk (not thrown)
5003 00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)
5101	Wool, not carded or combed
5102	Fine or coarse animal hair, not carded or combed

CN code	Description
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock
5201 00	Cotton, not carded or combed
5202	Cotton waste (including yarn waste and garnetted stock)
5203 00 00	Cotton, carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)
5302	True hemp (*Cannabis sativa L.*), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)

ANNEX III

ALBANIAN TARIFF CONCESSIONS FOR AGRICULTURAL PRIMARY PRODUCTS ORIGINATING IN THE COMMUNITY

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

Customs duties for the products listed in this Annex will be reduced and eliminated in accordance with the following timetable:

– on 1 January 2007, the import duty will be reduced to 80% of the basic duty;

– on 1 January 2008, the import duty will be reduced to 60% of the basic duty;

– on 1 January 2009, the import duty will be reduced to 40% of the basic duty;

– on 1 January 2010, the import duty will be reduced to 0% of the basic duty.

CN code	Description
0101	Live horses, asses, mules and hinnies:
0101 90	− Other
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:
0206 10	− Of bovine animals, fresh or chilled:
	− − Other:
0206 10 91	− − − Livers
0206 10 95	− − − Thick skirt and thin skirt
0206 10 99	− − − Other
	− Of bovine animals, frozen:
0206 21 00	− − Tongues

CN code	Description
0206 22 00	− − Livers
0206 29	− − Other:
	− − − Other:
0206 29 91	− − − − Thick skirt and thin skirt
0206 29 99	− − − − Other
	− Of swine, frozen:
0206 49	− − Other
0206 80	− Other, fresh or chilled:
	− − Other:
0206 80 91	− − − Of horses, asses, mules and hinnies
0206 80 99	− − − Of sheep and goats
0206 90	− Other, frozen:
	− − Other:
0206 90 91	− − − Of horses, asses, mules and hinnies
0206 90 99	− − − Of sheep and goats
0208	Other meat and edible meat offal, fresh, chilled or frozen:
0208 10	− Of rabbits or hares
0208 40	− Of whales, dolphins and porpoises (mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*):
0208 40 10	− − Whale meat

CN code	Description
0208 90	− Other
0209 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
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 90	− Other:
	− − Not flavoured nor containing added fruit, nuts or cocoa:
	− − − In powder, granules or other solid forms:
	− − − − Not containing added sugar or other sweetening matter, of a fat content, by weight:
0403 90 11	− − − − − Not exceeding 1,5%
0403 90 13	− − − − − Exceeding 1,5% but not exceeding 27%
0403 90 19	− − − − − Exceeding 27%
	− − − − Other, of a fat content, by weight:
0403 90 31	− − − − − Not exceeding 1,5%
0403 90 33	− − − − − Exceeding 1,5% but not exceeding 27%
0403 90 39	− − − − − Exceeding 27%
	− − − Other:
	− − − − Not containing added sugar or other sweetening matter, of a fat content, by weight:
0403 90 51	− − − − − Not exceeding 3%
0403 90 53	− − − − − Exceeding 3% but not exceeding 6%

CN code	Description
0403 90 59	− − − − − Exceeding 6%
	− − − − Other, of a fat content, by weight:
0403 90 61	− − − − − Not exceeding 3%
0403 90 63	− − − − − Exceeding 3% but not exceeding 6%
0403 90 69	− − − − − Exceeding 6%
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included:
0404 10	− Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:
	− − In powder, granules or other solid forms:
	− − − Other, of a protein content (nitrogen content × 6,38), by weight:
	− − − − Not exceeding 15%, and of a fat content, by weight:
0404 10 26	− − − − − Not exceeding 1,5%
0404 10 28	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 32	− − − − − Exceeding 27%
	− − − − Exceeding 15%, and of a fat content, by weight:
0404 10 34	− − − − − Not exceeding 1,5%
0404 10 36	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 38	− − − − − Exceeding 27%
	− − Other:

CN code	Description
	− − − Not containing added sugar or other sweetening matter, of a protein content (nitrogen content × 6,38), by weight:
	− − − − Not exceeding 15%, and of a fat content, by weight:
0404 10 48	− − − − − Not exceeding 1,5%
0404 10 52	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 54	− − − − − Exceeding 27%
	− − − − Exceeding 15%, and of a fat content, by weight:
0404 10 56	− − − − − Not exceeding 1,5%
0404 10 58	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 62	− − − − − Exceeding 27%
	− − − Other, of a protein content (nitrogen content × 6,38), by weight:
	− − − − Not exceeding 15%, and of a fat content, by weight:
0404 10 72	− − − − − Not exceeding 1,5%
0404 10 74	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 76	− − − − − Exceeding 27%
	− − − − Exceeding 15%, and of a fat content, by weight:
0404 10 78	− − − − − Not exceeding 1,5%
0404 10 82	− − − − − Exceeding 1,5% but not exceeding 27%
0404 10 84	− − − − − Exceeding 27%
0404 90	− Other

CN code	Description
0405	Butter and other fats and oils derived from milk; dairy spreads:
0405 20	− Dairy spreads:
0405 20 90	− − Of a fat content, by weight, of more than 75% but less than 80%
0405 90	− Other
0406	Cheese and curd:
0406 10	− Fresh (unripened or uncured) cheese, including whey cheese, and curd
0406 20	− Grated or powdered cheese, of all kinds
0406 30	− Processed cheese, not grated or powdered
0406 40	− Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*
0406 90	− Other cheese:
0406 90 01	− − For processing
	− − Other:
0406 90 13	− − − Emmentaler
0406 90 15	− − − Gruyère, Sbrinz
0406 90 17	− − − Bergkäse, Appenzell
0406 90 18	− − − Fromage fribourgeois, Vacherin Mont d'Or and Tête de Moine
0406 90 19	− − − Glarus herb cheese (known as Schabziger) made from skimmed milk and mixed with finely ground herbs
0406 90 21	− − − Cheddar
0406 90 23	− − − Edam

CN code	Description
0406 90 25	− − − Tilsit
0406 90 27	− − − Butterkäse
0406 90 29	− − − Kashkaval
0406 90 35	− − − Kefalo-Tyri
0406 90 37	− − − Finlandia
0406 90 39	− − − Jarlsberg
	− − − Other:
0406 90 50	− − − − Cheese of sheep’s milk or buffalo milk in containers containing brine, or in sheepskin or goatskin bottles
	− − − − Other:
	− − − − − Of a fat content, by weight, not exceeding 40% and a water content, by weight, in the non-fatty matter:
	− − − − − − Not exceeding 47%:
0406 90 61	− − − − − − − Grana Padano, Parmigiano Reggiano
0406 90 69	− − − − − − − Other
	− − − − − − Exceeding 47% but not exceeding 72%:
0406 90 73	− − − − − − − Provolone
0406 90 75	− − − − − − − Asiago, Caciocavallo, Montasio, Ragusano
0406 90 76	− − − − − − − Danbo, Fontal, Fontina, Fynbo, Havarti, Maribo, Samsø
0406 90 78	− − − − − − − Gouda

CN code	Description
0406 90 79	− − − − − − − Esrom, Italico, Kernhem, Saint-Nectaire, Saint-Paulin, Taleggio
0406 90 81	− − − − − − − Cantal, Cheshire, Wensleydale, Lancashire, Double Gloucester, Blarney, Colby, Monterey
0406 90 82	− − − − − − − Camembert
0406 90 84	− − − − − − − Brie
0406 90 85	− − − − − − − Kefalograviera, Kasseri
	− − − − − − − Other cheese, of a water content, by weight, in the non-fatty matter:
0406 90 86	− − − − − − − − Exceeding 47% but not exceeding 52%
0406 90 87	− − − − − − − − Exceeding 52% but not exceeding 62%
0406 90 88	− − − − − − − − Exceeding 62% but not exceeding 72%
0406 90 93	− − − − − − Exceeding 72%
0406 90 99	− − − − − Other
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:
0511 10 00	− Bovine semen
	− Other:
0511 99	− − Other:
0511 99 10	− − − Sinews or tendons; parings and similar waste of raw hides or skins
0511 99 85	− − − Other:

CN code	Description
ex 0511 99 85	− − − − Other than horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:
0604 10	− Mosses and lichens:
0604 10 10	− − Reindeer moss
	− Other:
0604 91	− − Fresh:
0604 91 40	− − − Conifer branches:
ex 0604 91 40	− − − − Of Nordmann's firs (*Abies nordmanniana* (*Stev*.) *Spach*) and of noble firs (*Abies procera Rehd*.)
0701	Potatoes, fresh or chilled:
0701 90	− Other:
0701 90 10	− − For the manufacture of starch
	− − Other:
0701 90 90	− − − Other
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:
0703 10	− Onions and shallots:
0703 10 90	− − Shallots
0703 90 00	− Leeks and other alliaceous vegetables

CN code	Description
0705	Lettuce (*Lactuca sativa*) and chicory *(Cichorium* spp.), fresh or chilled:
	− Lettuce:
0705 11 00	− − Cabbage lettuce (head lettuce)
0705 19 00	− − Other
	− Chicory:
0705 29 00	− − Other
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:
0706 90	− Other:
0706 90 10	− − Celeriac (rooted celery or German celery)
0706 90 90	− − Other
0707 00	Cucumbers and gherkins, fresh or chilled:
0707 00 90	− Gherkins
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:
0708 10 00	− Peas (*Pisum sativum*)
0708 90 00	− Other leguminous vegetables
0709	Other vegetables, fresh or chilled:
0709 20 00	− Asparagus
0709 30 00	− Aubergines (eggplants)
0709 40 00	− Celery other than celeriac

CN code	Description
	− Mushrooms and truffles:
0709 59	− − Other:
0709 59 50	− − − Truffles
0709 60	− Fruits of the genus *Capsicum* or of the genus *Pimenta*
0709 70 00	− Spinach, New Zealand spinach and orache spinach (garden spinach)
0709 90	− Other
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 10 00	− Potatoes
	− Leguminous vegetables, shelled or unshelled:
0710 21 00	− − Peas (*Pisum sativum*)
0710 22 00	− − Beans (*Vigna* spp., *Phaseolus* spp.)
0710 29 00	− − Other
0710 30 00	− Spinach, New Zealand spinach and orache spinach (garden spinach)
0710 80	− Other vegetables
0710 90 00	− Mixtures of vegetables
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711 20	− Olives
0711 40 00	− Cucumbers and gherkins
	− Mushrooms and truffles:

CN code	Description
0711 59 00	− − Other
0711 90	− Other vegetables; mixtures of vegetables:
	− − Vegetables:
0711 90 70	− − − Capers
0711 90 90	− − Mixtures of vegetables
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:
0712 20 00	− Onions
0712 90	− Other vegetables; mixtures of vegetables
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:
0713 10	− Peas (*Pisum sativum*):
0713 10 90	− − Other
0713 20 00	− Chickpeas (garbanzos)
	− Beans (*Vigna* spp., *Phaseolus* spp.):
0713 32 00	− − Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)
0713 33	− − Kidney beans, including white pea beans (*Phaseolus vulgaris*):
0713 33 90	− − − Other
0713 39 00	− − Other
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:
	− Coconuts:

CN code	Description
0801 11 00	− − Desiccated
0801 19 00	− − Other
	− Brazil nuts:
0801 21 00	− − In shell
	− Cashew nuts:
0801 31 00	− − In shell
0802	Other nuts, fresh or dried, whether or not shelled or peeled:
	− Hazelnuts or filberts (*Corylus* spp.):
0802 21 00	− − In shell
0802 22 00	− − Shelled
0802 40 00	− Chestnuts (*Castanea* spp.)
0802 50 00	− Pistachios
0802 90	− Other:
0802 90 85	− − Other
0803 00	Bananas, including plantains, fresh or dried:
	− Fresh:
0803 00 11	− − Plantains
0803 00 19	− − Other
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:

CN code	Description
0804 20	− Figs:
0804 20 10	− − Fresh
0804 30 00	− Pineapples
0804 50 00	− Guavas, mangoes and mangosteens
0805	Citrus fruit, fresh or dried:
0805 10	− Oranges
0805 20	− Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids
0805 50	− Lemons (*Citrus limon*, *Citrus limonum*) and limes (*Citrus aurantifolia*, *Citrus latifolia*)
0806	Grapes, fresh or dried:
0806 10	− Fresh:
0806 10 10	− − Table grapes
0807	Melons (including watermelons) and papaws (papayas), fresh:
0807 20 00	− Papaws (papayas)
0808	Apples, pears and quinces, fresh
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:
0810	Other fruit, fresh:
0810 20	− Raspberries, blackberries, mulberries and loganberries
0810 40	− Cranberries, bilberries and other fruits of the genus *Vaccinium*:
0810 40 30	− − Fruit of the species *Vaccinium myrtillus*

CN code	Description
0810 40 50	− − Fruit of the species *Vaccinium macrocarpon* and *Vaccinium corymbosum*
0810 40 90	− − Other
0810 50 00	− Kiwifruit
0810 90	− Other:
0810 90 30	− − Tamarinds, cashew apples, lychees, jackfruit, sapodillo plums
0810 90 40	− − Passion fruit, carambola and pitahaya
	− − Black-, white- or redcurrants and gooseberries:
0810 90 50	− − − Blackcurrants
0810 90 70	− − − Other
0810 90 95	− − Other
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:
0811 10	− Strawberries
0811 20	− Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries:
	− − Other:
0811 20 31	− − − Raspberries
0811 20 51	− − − Redcurrants
0811 20 59	− − − Blackberries and mulberries
0811 20 90	− − − Other
0811 90	− Other:

CN code	Description
	− − Containing added sugar or other sweetening matter:
	− − − With a sugar content exceeding 13% by weight:
0811 90 19	− − − − Other
	− − − Other:
0811 90 39	− − − − Other
	− − Other:
0811 90 50	− − − Fruit of the species *Vaccinium myrtillus*
0811 90 70	− − − Fruit of the species *Vaccinium myrtilloides* and *Vaccinium angustifolium*
	− − − Cherries:
0811 90 75	− − − − Sour cherries (*Prunus cerasus*)
0811 90 80	− − − − Other
0811 90 85	− − − Tropical fruit and tropical nuts
0811 90 95	− − − Other
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0812 10 00	− Cherries
0812 90	− Other:
0812 90 20	− − Oranges
0812 90 98	− − Other
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter:

CN code	Description
0813 10 00	− Apricots
0813 20 00	− Prunes
0813 30 00	− Apples
0813 40	− Other fruit
0813 50	− Mixtures of nuts or dried fruits of this chapter:
	− − Mixtures of dried fruit, other than that of headings 0801 to 0806:
	− − − Not containing prunes:
0813 50 12	− − − − Of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya
0813 50 15	− − − − Other
	− − Other mixtures:
0813 50 99	− − − Other
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:
	− Coffee, not roasted:
0901 11 00	− − Not decaffeinated
0901 12 00	− − Decaffeinated
	− Coffee, roasted:
0901 21 00	− − Not decaffeinated
0901 22 00	− − Decaffeinated

CN code	Description
0901 90	− Other:
0901 90 90	− − Coffee substitutes containing coffee
0904	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*:
0904 20	− Fruits of the genus *Capsicum* or of the genus *Pimenta*, dried or crushed or ground:
	− − Neither crushed nor ground:
0904 20 30	− − − Other
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices
1102	Cereal flours other than of wheat or meslin:
1102 10 00	− Rye flour
1102 20	− Maize (corn) flour
1102 90	− Other:
1102 90 10	− − Barley flour
1102 90 50	− − Rice flour
1102 90 90	− − Other
1103	Cereal groats, meal and pellets:
	− Groats and meal:
1103 11	− − Of wheat

CN code	Description
1103 13	− − Of maize (corn)
1103 19	− − Of other cereals:
1103 19 90	− − − Other
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground:
	− Rolled or flaked grains:
1104 12	− − Of oats:
1104 12 90	− − − Flaked
1104 19	− − Of other cereals:
1104 19 10	− − − Of wheat
1104 19 50	− − − Of maize
	− − − Other:
1104 19 99	− − − − Other
	− Other worked grains (for example, hulled, pearled, sliced or kibbled):
1104 23	− − Of maize (corn):
1104 23 10	− − − Hulled (shelled or husked), whether or not sliced or kibbled
1104 23 99	− − − Other
1104 29	− − Of other cereals:
	− − − Other:
1104 29 30	− − − − Pearled:

CN code	Description
ex 1104 29 30	− − − − − Other than of wheat or of rye
	− − − − Other:
1104 29 89	− − − − − Other
1104 30	− Germ of cereals, whole, rolled, flaked or ground:
1104 30 90	− − Of other cereals
1108	Starches; inulin:
	− Starches:
1108 11 00	− − Wheat starch
1108 12 00	− − Maize (corn) starch
1108 13 00	− − Potato starch
1108 14 00	− − Manioc (cassava) starch
1108 19	− − Other starches:
1108 19 90	− − − Other
1202	Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken:
1202 10	− In shell:
1202 10 90	− − Other
1202 20 00	− Shelled, whether or not broken
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered:

CN code	Description
1211 20 00	− Ginseng roots
1211 30 00	− Coca leaf
1211 40 00	− Poppy straw
1211 90	− Other:
1211 90 85	− − Other:
ex 1211 90 85	− − − Liquorice roots
1501 00	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:
	− Pig fat (including lard):
1501 00 19	− − Other
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified:
1508 10	− Crude oil:
1508 10 90	− − Other
1508 90	− Other:
1508 90 90	− − Other
1510 00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
	− Residues resulting from the treatment of fatty substances or animal or vegetable waxes:
	− − Containing oil having the characteristics of olive oil:

CN code	Description
1522 00 39	− − − Other
	− − Other:
1522 00 91	− − − Oil foots and dregs; soapstocks
1522 00 99	− − − Other
1602	Other prepared or preserved meat, meat offal or blood:
1602 10 00	− Homogenised preparations
	− Of poultry of heading 0105:
1602 31	− − Of turkeys:
	− − − Containing 57% or more by weight of poultry meat or offal:
1602 31 11	− − − − Containing exclusively uncooked turkey meat
1602 31 19	− − − − Other
1602 31 90	− − − Other
1602 32	− − Of fowls of the species *Gallus domesticus*:
	− − − Containing 57% or more by weight of poultry meat or offal:
1602 32 11	− − − − Uncooked
1602 32 19	− − − − Other
1602 32 90	− − − Other
1602 39	− − Other:
	− − − Containing 57% or more by weight of poultry meat or offal:

CN code	Description
1602 39 21	− − − − Uncooked
1602 39 29	− − − − Other
1602 39 80	− − − Other
	− Of swine:
1602 41	− − Hams and cuts thereof
1602 42	− − Shoulders and cuts thereof
1602 49	− − Other, including mixtures:
	− − − Of domestic swine:
	− − − − Containing by weight 80% or more of meat or meat offal, of any kind, including fats of any kind or origin:
1602 49 13	− − − − − Collars and cuts thereof, including mixtures of collars and shoulders
1602 49 19	− − − − − Other
1602 49 90	− − − Other
1602 50	− Of bovine animals:
	− − Other:
	− − − In airtight containers:
1602 50 31	− − − − Corned beef
1602 50 39	− − − − Other
1602 50 80	− − − Other
1602 90	− Other, including preparations of blood of any animal:

CN code	Description
	− − Other:
1602 90 31	− − − Of game or rabbit
1602 90 41	− − − Of reindeer
	− − − Other:
1602 90 51	− − − − Containing meat or meat offal of domestic swine
	− − − − Other:
	− − − − − Containing bovine meat or offal:
1602 90 61	− − − − − − Uncooked; mixtures of cooked meat or offal and uncooked meat or offal
	− − − − − Other:
	− − − − − − Of sheep or goats:
	− − − − − − − Uncooked; mixtures of cooked meat or offal and uncooked meat or offal:
1602 90 72	− − − − − − − − Of sheep
1602 90 74	− − − − − − − − Of goats
	− − − − − − − Other:
1602 90 76	− − − − − − − − Of sheep
1602 90 78	− − − − − − − − Of goats
1701	Cane or beet sugar and chemically pure sucrose, in solid form:
	− Other:
1701 91 00	− − Containing added flavouring or colouring matter

CN code	Description
1701 99	− − Other
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
	− Lactose and lactose syrup:
1702 11 00	− − Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter
1702 19 00	− − Other
1702 20	− Maple sugar and maple syrup:
1702 20 90	− − Other
1702 90	− Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
1702 90 60	− − Artificial honey, whether or not mixed with natural honey
	− − Caramel:
1702 90 71	− − − Containing 50% or more by weight of sucrose in the dry matter
	− − − Other:
1702 90 75	− − − − In the form of powder, whether or not agglomerated
1702 90 79	− − − − Other
1801 00 00	Cocoa beans, whole or broken, raw or roasted
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:

CN code	Description
2004 10	− Potatoes:
2004 10 10	− − Cooked, not otherwise prepared
	− − Other:
2004 10 99	− − − Other
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
2005 20	− Potatoes:
	− − Other:
2005 20 20	− − − Thin slices, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption
2005 20 80	− − − Other
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	− Nuts, groundnuts and other seeds, whether or not mixed together:
2008 11	− − Groundnuts:
	− − − Other, in immediate packings of a net content:
	− − − − Exceeding 1 kg:
2008 11 92	− − − − − Roasted
2008 11 94	− − − − − Other
	− − − − Not exceeding 1 kg:
2008 11 96	− − − − − Roasted

CN code	Description
2008 11 98	− − − − − Other
2008 19	− − Other, including mixtures:
	− − − In immediate packings of a net content exceeding 1 kg:
2008 19 11	− − − − Tropical nuts; mixtures containing 50% or more by weight of tropical nuts and tropical fruit
	− − − − Other:
2008 19 13	− − − − − Roasted almonds and pistachios
2008 19 19	− − − − − Other
	− − − In immediate packings of a net content not exceeding 1 kg:
2008 19 91	− − − − Tropical nuts; mixtures containing by weight 50% or more of tropical nuts and tropical fruit
ex 2008 19 91	− − − − − Other than roasted tropical nuts
	− − − − Other:
	− − − − − Roasted nuts:
2008 19 93	− − − − − − Almonds and pistachios
2008 19 95	− − − − − − Other
2008 19 99	− − − − − Other
2008 20	− Pineapples:
	− − Containing added spirit:
	− − − In immediate packings of a net content exceeding 1 kg:
2008 20 19	− − − − Other

CN code	Description
	− − Not containing added spirit:
	− − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 20 51	− − − − With a sugar content exceeding 17% by weight
	− − − Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 20 71	− − − − With a sugar content exceeding 19% by weight
2008 30	− Citrus fruit:
	− − Containing added spirit:
	− − − With a sugar content exceeding 9% by weight:
2008 30 11	− − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − Not containing added spirit:
	− − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 30 51	− − − − Grapefruit segments, including pomelos
	− − − Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 30 71	− − − − Grapefruit segments, including pomelos
2008 30 75	− − − − Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids
2008 30 90	− − − Not containing added sugar
2008 40	− Pears:
	− − Containing added spirit:
	− − − In immediate packings of a net content exceeding 1 kg:

CN code	Description
	− − − − With a sugar content exceeding 13% by weight:
2008 40 11	− − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − − − Other:
2008 40 21	− − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − − In immediate packings of a net content not exceeding 1 kg:
2008 40 31	− − − − With a sugar content exceeding 15% by weight
	− − Not containing added spirit:
	− − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 40 51	− − − − With a sugar content exceeding 13% by weight
	− − − Containing added sugar, in immediate packings of a net content not exceeding 1 kg:
2008 40 71	− − − − With a sugar content exceeding 15% by weight
2008 40 79	− − − − Other
2008 50	− Apricots:
	− − Containing added spirit:
	− − − In immediate packings of a net content exceeding 1 kg:
	− − − − With a sugar content exceeding 13% by weight:
2008 50 11	− − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − − − Other:
2008 50 31	− − − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas

CN code	Description
2008 50 39	− − − − − Other
	− − Not containing added spirit:
	− − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 50 69	− − − − Other
	− − − Not containing added sugar, in immediate packings of a net content:
2008 50 94	− − − − Of 4,5 kg or more but less than 5 kg
2008 50 99	− − − − Of less than 4,5 kg
2008 60	− Cherries:
	− − Containing added spirit:
	− − − Other:
2008 60 31	− − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − Not containing added spirit:
	− − − Containing added sugar, in immediate packings of a net content:
2008 60 50	− − − − Exceeding 1 kg
	− − − Not containing added sugar, in immediate packings of a net content:
2008 60 70	− − − − Of 4,5 kg or more
2008 60 90	− − − − Of less than 4,5 kg
ex 2008 60 90	− − − − − Sour cherries (*Prunus cerasus*)
2008 80	− Strawberries:

CN code	Description
	− − Containing added spirit:
	− − − With a sugar content exceeding 9% by weight:
2008 80 11	− − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
2008 80 19	− − − − Other
	− − − Other:
2008 80 31	− − − − Of an actual alcoholic strength by mass not exceeding 11,85% mas
	− − Not containing added spirit:
2008 80 50	− − − Containing added sugar, in immediate packings of a net content exceeding 1 kg
	− Other, including mixtures other than those of subheading 2008 19:
2008 99	− − Other:
	− − − Not containing added spirit:
	− − − − Containing added sugar, in immediate packings of a net content exceeding 1 kg:
2008 99 45	− − − − − Plums and prunes
	− − − − Not containing added sugar:
	− − − − − Plums and prunes, in immediate packings of a net content:
2008 99 72	− − − − − − Of 5 kg or more
2008 99 78	− − − − − − Of less than 5 kg
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:
	− Orange juice:

CN code	Description
2009 11	− − Frozen
2009 19	− − Other:
	− − − Of a Brix value exceeding 20 but not exceeding 67:
2009 19 98	− − − − Other
	− Grape juice (including grape must):
2009 69	− − Other:
	− − − Of a Brix value exceeding 67:
2009 69 11	− − − − Of a value not exceeding € 22 per 100 kg net weight
	− − − Of a Brix value exceeding 30 but not exceeding 67:
	− − − − Of a value exceeding € 18 per 100 kg net weight:
2009 69 51	− − − − − Concentrated
	− − − − Of a value not exceeding € 18 per 100 kg net weight:
	− − − − − With an added sugar content exceeding 30% by weight:
2009 69 71	− − − − − − Concentrated
2009 69 79	− − − − − − Other
	− Apple juice:
2009 79	− − Other:
	− − − Of a Brix value exceeding 67:
2009 79 11	− − − − Of a value not exceeding € 22 per 100 kg net weight

CN code	Description
	− − − Of a Brix value exceeding 20 but not exceeding 67:
	− − − − Other:
2009 79 91	− − − − − With an added sugar content exceeding 30% by weight
2009 79 99	− − − − − Not containing added sugar
2009 90	− Mixtures of juices:
	− − Of a Brix value exceeding 67:
	− − − Mixtures of apple and pear juice:
2009 90 11	− − − − Of a value not exceeding € 22 per 100 kg net weight
2009 90 19	− − − − Other
	− − Of a Brix value not exceeding 67:
	− − − Mixtures of apple and pear juice:
2009 90 31	− − − − Of a value not exceeding € 18 per 100 kg net weight and with an added sugar content exceeding 30% by weight
	− − − Other:
	− − − − Of a value exceeding € 30 per 100 kg net weight:
	− − − − − Mixtures of citrus fruit juices and pineapple juice:
2009 90 41	− − − − − − Containing added sugar
	− − − − Of a value not exceeding € 30 per 100 kg net weight:
	− − − − − Mixtures of citrus fruit juices and pineapple juice:
2009 90 79	− − − − − − Not containing added sugar

CN code	Description
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil
2307 00	Wine lees; argol
2308 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included:
	− Grape marc:
2308 00 11	− − Having a total alcoholic strength by mass not exceeding 4,3% mas and a dry matter content not less than 40% by weight
2308 00 19	− − Other
2308 00 90	− Other
2309	Preparations of a kind used in animal feeding:
2309 90	− Other:
	− − Other, including premixes:
	− − − Containing starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 51 to 1702 30 99, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products:
	− − − − Containing starch, glucose, glucose syrup, maltodextrine or maltodextrin syrup:
	− − − − − Containing no starch or containing 10% or less by weight of starch:
2309 90 35	− − − − − − Containing not less than 50% but less than 75% by weight of milk products
2309 90 39	− − − − − − Containing not less than 75% by weight of milk products
	− − − − − Containing more than 10% but not more than 30% by weight of starch:
2309 90 41	− − − − − − Containing no milk products or containing less than 10% by weight of such products
	− − − − − Containing more than 30% by weight of starch:

CN code	Description
2309 90 51	− − − − − − Containing no milk products or containing less than 10% by weight of such products
2309 90 53	− − − − − − Containing not less than 10% but less than 50% by weight of milk products
2309 90 59	− − − − − − Containing not less than 50% by weight of milk products
2309 90 70	− − − − Containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products
	− − − Other:
2309 90 91	− − − − Beet-pulp with added molasses
	− − − − Other:
2309 90 95	− − − − − Containing by weight 49% or more of choline chloride, on an organic or inorganic base

ANNEX IV

ALBANIAN TARIFF CONCESSIONS

FOR AGRICULTURAL PRIMARY PRODUCTS

ORIGINATING IN THE COMMUNITY

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

Duty-free within a quota from the date of entry into force of the Agreement

CN Code	Description	Quota (in tonnes)
1001 90 91	Common wheat, meslin and spelt, excluding spelt for sowing	20 000
1001 90 99		

ANNEX V

COMMUNITY CONCESSIONS

FOR ALBANIAN FISH AND FISHERY PRODUCTS

Imports into the European Community of the following products originating in Albania will be subject to the concessions set out below:

CN Code	Description	From 1 January 2007	From 1 January 2008 and following years
0301 91 10 0301 91 90 0302 11 10 0302 11 20 0302 11 80 0303 21 10 0303 21 20 0303 21 80 0304 19 15 0304 19 17 ex 0304 19 19 ex 0304 19 91 0304 29 15 0304 29 17 ex 0304 29 19 ex 0304 99 21 ex 0305 10 00 ex 0305 30 90 0305 49 45 ex 0305 59 80 ex 0305 69 80	Trout (*Salmo trutta*, *Oncorhynchus mykiss, Oncorhynchus clarki*, *Oncorhynchus aguabonita*, *Oncorhynchus gilae*, *Oncorhynchus apache* and *Oncorhynchus chrysogaster*): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 50 t at 0% Over the TQ: 80% of MFN duty	TQ: 50 t at 0% Over the TQ: 70% of MFN duty

CN Code	Description	From 1 January 2007	From 1 January 2008 and following years
0301 93 00 0302 69 11 0303 79 11 ex 0304 19 19 ex 0304 19 91 ex 0304 29 19 ex 0304 99 21 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80	Carp: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 20 t at 0%. Over the TQ: 80% of MFN duty	TQ: 20 t at 0%. Over the TQ: 70% of MFN duty
ex 0301 99 80 0302 69 61 0303 79 71 ex 0304 19 39 ex 0304 19 99 ex 0304 29 99 ex 0304 99 99 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80	Sea bream *(Dentex dentex* and *Pagellus* spp.): live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 20 t at 0%. Over the TQ: 55% of MFN duty	TQ: 20 t at 0%. Over the TQ: 30% of MFN duty
ex 0301 99 80 0302 69 94 ex 0303 77 00 ex 0304 19 39 ex 0304 19 99 ex 0304 29 99 ex 0304 99 99 ex 0305 10 00 ex 0305 30 90 ex 0305 49 80 ex 0305 59 80 ex 0305 69 80	Sea bass *(Dicentrarchus labrax)*: live; fresh or chilled; frozen; dried, salted or in brine, smoked; fillets and other fish meat; flours, meals and pellets, fit for human consumption	TQ: 20 t at 0%. Over the TQ: 55% of MFN duty	TQ:20 t at 0%. Over the TQ: 30% of MFN duty

CN Code	Description	Initial Quota Volume	Rate of duty
1604 13 11 1604 13 19 ex 1604 20 50	Prepared or preserved sardines	100 tonnes	6% (1)
1604 16 00 1604 20 40	Prepared or preserved anchovies	1 000 tonnes (2)	0% (1)

(1) Over the quota volume, the full MFN rate of duty is applicable.

(2) From the first of January of the first year following the date of entry into force of the Agreement, the yearly volume of the quota will be increased by 200 tonnes provided that at least 80% of the previous year's quota has been used by 31 December of that year. This mechanism will apply until such time as the yearly volume of the quota has reached 1 600 tonnes or the Parties agree to apply other arrangements.

The duty rate applicable to all products of HS heading 1604 except prepared or preserved sardines and prepared or preserved anchovies will be reduced as follows:

Year	1 December 2006	1 January 2007	1 January 2008 and following years
Duty	80% of MFN	65% of MFN	50% of MFN

ANNEX VI

PROTOCOL 2

ON TRADE BETWEEN ALBANIA AND THE COMMUNITY

IN THE SECTOR OF PROCESSED AGRICULTURAL PRODUCTS

(SAA PROTOCOL 2)

ARTICLE 1

1. The Community and Albania apply to processed agricultural products the duties, listed in Annex I and Annex II(a), II(b), II(c) and II(d) respectively in accordance with the conditions mentioned therein, whether limited by tariff quota or not.

2. The Stabilisation and Association Council shall decide on:

   – extensions of the list of processed agricultural products under this Protocol,

   – amendments to the duties referred to in Annexes I and II(b), II(c) and II(d),

   – increases in or the abolition of tariff quotas.

ARTICLE 2

The duties applied pursuant to Article 1 may be reduced by decision of the Stabilisation and Association Council:

– when in trade between the Community and Albania the duties applied to the basic products are reduced, or

– in response to reductions resulting from mutual concessions relating to processed agricultural products.

The reductions provided for under the first indent shall be calculated on the part of the duty designated as the agricultural component which shall correspond to the agricultural products actually used in the manufacture of the processed agricultural products in question and deducted from the duties applied to these basic agricultural products.

ARTICLE 3

The Community and Albania shall inform each other of the administrative arrangements adopted for the products covered by this Protocol. These arrangements shall ensure equal treatment for all interested parties and shall be as simple and flexible as possible.

Annex I

Duties applicable upon imports into the Community

of processed agricultural products originating in Albania

Duties are set to zero for imports into the Community of processed agricultural products originating in Albania as listed hereafter.

CN Code	Description
(1)	(2)
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
0403 10	- Yoghurt:
	-- Flavoured or containing added fruit, nuts or cocoa:
	--- In powder, granules or other solid forms, of a milkfat content, by weight:
0403 10 51	---- Not exceeding 1,5%
0403 10 53	---- Exceeding 1,5% but not exceeding 27%
0403 10 59	---- Exceeding 27%
	--- Other, of a milkfat content, by weight:
0403 10 91	---- Not exceeding 3%
0403 10 93	---- Exceeding 3% but not exceeding 6%
0403 10 99	---- Exceeding 6%
0403 90	- Other:

CN Code	Description
(1)	(2)
	-- Flavoured or containing added fruit, nuts or cocoa:
	--- In powder, granules or other solid forms, of a milkfat content, by weight:
0403 90 71	---- Not exceeding 1,5%
0403 90 73	---- Exceeding 1,5% but not exceeding 27%
0403 90 79	---- Exceeding 27%
	--- Other, of a milkfat content, by weight:
0403 90 91	---- Not exceeding 3%
0403 90 93	---- Exceeding 3% but not exceeding 6%
0403 90 99	---- Exceeding 6%
0405	Butter and other fats and oils derived from milk; dairy spreads:
0405 20	- Dairy spreads:
0405 20 10	-- Of a fat content, by weight, of 39% or more but less than 60%
0405 20 30	-- Of a fat content, by weight, of 60% or more but not exceeding 75%
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
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
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

CN Code	Description
(1)	(2)
0507	Ivory, tortoiseshell, 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
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof
0510 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
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:
	- Other:
0511 99	-- Other:
	--- Natural sponges of animal origin:
0511 99 31	---- Raw
0511 99 39	---- Other
0511 99 85	--- Other:
ex 0511 99 85	---- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	- Sweetcorn
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	--- Sweetcorn

CN Code	Description
(1)	(2)
0903 00 00	Maté
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	- Seaweeds and other algae
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	-- Of liquorice
1302 13 00	-- Of hops
1302 19	-- Other:
1302 19 80	--- Other
1302 20	- Pectic substances, pectinates and pectates
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 31 00	-- Agar-agar
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 32 10	--- Of locust beans or locust bean seeds
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)
1404	Vegetable products not elsewhere specified or included
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)

CN Code	Description
(1)	(2)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:
1515 90	- Other:
1515 90 11	-- Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions:
ex 1515 90 11	--- Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions
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:
1516 20	- Vegetable fats and oils and their fractions:
1516 20 10	-- Hydrogenated castor oil, so called "opal-wax"
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:
1517 10	- Margarine, excluding liquid margarine:
1517 10 10	-- Containing, by weight more than 10% but not more than 15% of milkfats
1517 90	- Other:
1517 90 10	-- Containing, by weight more than 10% but not more than 15% of milkfats
	-- Other:
1517 90 93	--- Edible mixtures or preparations of a kind used as mould-release preparations
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:

CN Code	Description
(1)	(2)
1518 00 10	- Linoxyn
	- Other:
1518 00 91	-- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
	-- Other:
1518 00 95	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1518 00 99	--- Other
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	- Degras
1704	Sugar confectionery (including white chocolate), not containing cocoa
1803	Cocoa paste, whether or not defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1806	Chocolate and other food preparations containing cocoa
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

CN Code	Description
(1)	(2)
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:
	- Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	-- Containing eggs
1902 19	-- Other
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared:
	-- Other:
1902 20 91	--- Cooked
1902 20 99	--- Other
1902 30	- Other pasta
1902 40	- Couscous
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	- Other:
2001 90 30	-- Sweetcorn (*Zea mays* var. *saccharata*)
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch

CN Code	Description
(1)	(2)
2001 90 60	-- Palm hearts
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:
2004 10	- Potatoes:
	-- Other
2004 10 91	--- In the form of flour, meal or flakes
2004 90	- Other vegetables and mixtures of vegetables:
2004 90 10	-- Sweetcorn (*Zea mays* var. *saccharata*)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
2005 20	- Potatoes:
2005 20 10	-- In the form of flour, meal or flakes
2005 80 00	- Sweetcorn (*Zea mays* var. *saccharata*)
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, groundnuts and other seeds, whether or not mixed together:
2008 11	-- Groundnuts:
2008 11 10	--- Peanut butter
	- Other, including mixtures other than those of subheading 2008 19:
2008 91 00	-- Palm hearts

CN Code	Description
(1)	(2)
2008 99	-- Other:
	--- Not containing added spirit:
	---- Not containing added sugar:
2008 99 85	----- Maize (corn), other than sweetcorn (*Zea mays* var. *saccharata*)
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch
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
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard
2104	Soups and broths and preparations therefor; homogenised composite food preparations
2105 00	Ice cream and other edible ice, whether or not containing cocoa
2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances
2106 90	- Other:
2106 90 20	-- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
	-- Other:
2106 90 92	--- 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

CN Code	Description
(1)	(2)
2106 90 98	--- Other
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009
2203 00	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
2905 43 00	-- Mannitol
2905 44	-- D-glucitol (sorbitol)
2905 45 00	-- Glycerol
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

CN Code	Description
(1)	(2)
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 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 a kind used in the drink industries:
	--- Preparations containing all flavouring agents characterising a beverage:
3302 10 10	---- Of an actual alcoholic strength by volume exceeding 0,5%
	---- Other:
3302 10 21	----- 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
3302 10 29	----- Other
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	- Casein
3501 90	- Other:
3501 90 90	-- Other
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 10	- Dextrins and other modified starches:
3505 10 10	-- Dextrins
	-- Other modified starches:
3505 10 90	--- Other

CN Code	Description
(1)	(2)
3505 20	- Glues
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 amylaceous substances
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
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:
3824 60	- Sorbitol other than that of subheading 2905 44

Annex II(a)

Duties applicable upon imports into Albania

of processed agricultural products originating in the Community

Import duties set at zero for imports into Albania of the goods originating in the Community as listed hereafter.

CN Code	Description
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
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
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
0507	Ivory, tortoiseshell, 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
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof
0510 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
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:
	- Other:
0511 99	-- Other:

CN Code	Description
	--- Natural sponges of animal origin:
0511 99 31	---- Raw
0511 99 39	---- Other
0511 99 85	--- Other:
ex 0511 99 85	---- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0903 00 00	Maté
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	-- Of liquorice
1302 13 00	-- Of hops
1302 19	-- Other:
1302 19 80	--- Other
1302 20	- Pectic substances, pectinates and pectates
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:
1302 31 00	-- Agar-agar
1302 32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302 32 10	--- Of locust beans or locust bean seeds

CN Code	Description
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)
1404	Vegetable products not elsewhere specified or included
1505 00	Wool grease and fatty substances derived therefrom (including lanolin)
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
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 11	-- Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions:
ex 1515 90 11	--- Jojoba and oiticica oils; myrtle wax and Japan wax; their fractions
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:
1516 20	- Vegetable fats and oils and their fractions:
1516 20 10	-- Hydrogenated castor oil, so called "opal-wax"
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:
1517 10	- Margarine, excluding liquid margarine:
1517 10 10	-- Containing, by weight more than 10% but not more than 15% of milkfats
1517 90	- Other:
1517 90 10	-- Containing, by weight more than 10% but not more than 15% of milkfats

CN Code	Description
	-- Other:
1517 90 93	--- Edible mixtures or preparations of a kind used as mould-release preparations
1518 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 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:
1518 00 10	- Linoxyn
	- Other:
1518 00 91	-- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
	-- Other:
1518 00 95	--- Inedible mixtures or preparations of animal or of animal and vegetable fats and oils and their fractions
1518 00 99	--- Other
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
1522 00 10	- Degras
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	- Chemically pure fructose

CN Code	Description
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:
1702 90 10	-- Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa
1803	Cocoa paste, whether or not defatted
1804 00 00	Cocoa butter, fat and oil
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms
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
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:
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:
	-- Preparations:
2101 20 92	--- With a basis of extracts, essences or concentrates of tea or maté
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 30	- Mustard flour and meal and prepared mustard:
2103 30 10	-- Mustard flour and meal
2103 30 90	-- Prepared mustard

CN Code	Description
2103 90	- Other:
2103 90 10	-- Mango chutney, liquid
2103 90 30	-- 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
2104	Soups and broths and preparations therefor; homogenised composite food preparations
2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances
2106 90	- Other:
2106 90 20	-- Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages
	-- Other:
2106 90 92	--- 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:
2106 90 98	--- Other
2203 00	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol ; spirits, liqueurs and other spirituous beverages
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:

CN Code	Description
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
2403 10 90	-- Other
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
2905 43 00	-- Mannitol
2905 44	-- D-glucitol (sorbitol)
2905 45 00	-- Glycerol
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
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 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 a kind used in the drink industries:
	--- Preparations containing all flavouring agents characterising a beverage:
3302 10 10	---- Of an actual alcoholic strength by volume exceeding 0,5%
	---- Other:
3302 10 21	----- 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

CN Code	Description
3302 10 29	----- Other
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	- Casein
3501 90	- Other:
3501 90 90	-- Other
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 10	- Dextrins and other modified starches:
3505 10 10	-- Dextrins
	-- Other modified starches:
3505 10 90	--- Other
3505 20	- Glues
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 amylaceous substances
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
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:
3824 60	- Sorbitol other than that of subheading 2905 44

Annex II(b)

Albanian tariff concessions

for processed agricultural products originating in the Community

Customs duties for the goods listed in this Annex will be reduced and eliminated in accordance with the following timetable:

– on 1 January 2007 the import duty will be reduced to 80% of the basic duty;

– on 1 January 2008, the import duty will be reduced to 60% of the basic duty;

– on 1 January 2009, the import duty will be reduced to 40% of the basic duty;

– on 1 January 2010, the remaining duties will be abolished.

CN Code	Description
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40 00	- Sweetcorn
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	--- Sweetcorn
1806	Chocolate and other food preparations containing cocoa
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
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:

CN Code	Description
	- Uncooked pasta, not stuffed or otherwise prepared:
1902 11 00	-- Containing eggs
1902 19	-- Other
1902 20	- Stuffed pasta whether or not cooked or otherwise prepared:
	-- Other:
1902 20 91	--- Cooked
1902 20 99	--- Other
1902 30	- Other pasta
1902 40	- Couscous
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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90	- Other:
2001 90 30	-- Sweetcorn (*Zea mays* var. *saccharata*)
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2001 90 60	-- Palm hearts
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:
2004 10	- Potatoes:

CN Code	Description
	-- Other:
2004 10 91	--- In the form of flour, meal or flakes
2004 90	- Other vegetables and mixtures of vegetables:
2004 90 10	-- Sweetcorn (*Zea mays* var. *saccharata*)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:
2005 20	- Potatoes:
2005 20 10	-- In the form of flour, meal or flakes
2005 80 00	- Sweetcorn (*Zea mays var. saccharata*)
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, groundnuts and other seeds, whether or not mixed together:
2008 11	-- Groundnuts:
2008 11 10	--- Peanut butter
	- Other, including mixtures other than those of subheading 2008 19:
2008 91 00	-- Palm hearts
2008 99	-- Other:
	--- Not containing added spirit:
	---- Not containing added sugar:
2008 99 85	----- Maize (corn), other than sweetcorn (*Zea mays var. saccharata*)

CN Code	Description
2008 99 91	----- Yams, sweet potatoes and similar edible parts of plants, containing 5% or more by weight of starch
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 12	--Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee
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	-- Extracts, essences or concentrates
	-- Preparations:
2101 20 98	--- Other
2101 30	-Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 10 00	- Soya sauce
2103 90	- Other:
2103 90 90	-- Other
2105 00	Ice cream and other edible ice, whether or not containing cocoa
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or

CN Code	Description
	other sweetening matter nor flavoured; ice and snow
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:
2403 10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:
2403 10 10	-- In immediate packings of a net content not exceeding 500 g
	- Other:
2403 91 00	-- "Homogenised" or "reconstituted" tobacco
2403 99	-- Other

Annex II(c)

For the processed agricultural products listed in this Annex, the MFN custom duties will continue to apply on the date of entry into force of the Agreement

CN Code	Description
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
0403 10	- Yoghurt:
	-- Flavoured or containing added fruit, nuts or cocoa:
	--- In powder, granules or other solid forms, of a milkfat content, by weight:
0403 10 51	---- Not exceeding 1,5%
0403 10 53	---- Exceeding 1,5% but not exceeding 27%
0403 10 59	---- Exceeding 27%
	--- Other, of a milkfat content, by weight:
0403 10 91	---- Not exceeding 3%
0403 10 93	---- Exceeding 3% but not exceeding 6%
0403 10 99	---- Exceeding 6%
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	---- Not exceeding 1,5%
0403 90 73	---- Exceeding 1,5% but not exceeding 27%

CN Code	Description
0403 90 79	---- Exceeding 27%
	--- Other, of a milkfat content, by weight:
0403 90 91	---- Not exceeding 3%
0403 90 93	---- Exceeding 3% but not exceeding 6%
0403 90 99	---- Exceeding 6%
0405	Butter and other fats and oils derived from milk; dairy spreads:
0405 20	- Dairy spreads:
0405 20 10	-- Of a fat content, by weight, of 39% or more but less than 60%
0405 20 30	-- Of a fat content, by weight, of 60% or more but not exceeding 75%
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 20 00	- Tomato ketchup and other tomato sauces

Annex II(d)

Annual tariff quotas applicable upon import into Albania of processed agricultural products originating in the Community.

Imports into Albania of the following products originating in the Community shall benefit from a zero-duty tariff within the quotas set out below. For the quantities exceeding these quotas the conditions listed in Annex II (a), Annex II (b) and Annex II (c) shall apply.

CN Code	Description	Annual duty free quota
1806	Chocolate and other food preparations containing cocoa	150 tons
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	100 tons
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	60 tons
2105 00	Ice cream and other edible ice, whether or not containing cocoa	100 tons
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	3700 hl
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	

ANNEX VII

PROTOCOL 4

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION FOR THE APPLICATION OF THE PROVISIONS OF THIS AGREEMENT BETWEEN THE COMMUNITY AND THE REPUBLIC OF ALBANIA

TABLE OF CONTENTS

TITLE I GENERAL PROVISIONS

Article 1 Definitions

TITLE II DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2 General requirements

Article 3 Cumulation in the Community

Article 4 Cumulation in Albania

Article 5 Wholly obtained products

Article 6 Sufficiently worked or processed products

Article 7 Insufficient working or processing

Article 8 Unit of qualification

Article 9 Accessories, spare parts and tools

Article 10 Sets

Article 11 Neutral elements

TITLE III TERRITORIAL REQUIREMENTS

Article 12 Principle of territoriality

Article 13 Direct transport

Article 14 Exhibitions

TITLE IV DRAWBACK OR EXEMPTION

Article 15 Prohibition of drawback of, or exemption from, customs duties

TITLE V PROOF OF ORIGIN

Article 16 General requirements

Article 17 Procedure for the issue of a movement certificate EUR.1

Article 18 Movement certificates EUR.1 issued retrospectively

Article 19 Issue of a duplicate movement certificate EUR.1

Article 20 Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously

Article 21 Accounting segregation

Article 22 Conditions for making out an invoice declaration

Article 23 Approved exporter

Article 24 Validity of proof of origin

Article 25 Submission of proof of origin

Article 26 Importation by instalments

Article 27 Exemptions from proof of origin

Article 28 Supporting documents

Article 29 Preservation of proof of origin and supporting documents

Article 30 Discrepancies and formal errors

Article 31 Amounts expressed in euro

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32 Mutual assistance

Article 33 Verification of proofs of origin

Article 34 Dispute settlement

Article 35 Penalties

Article 36 Free zones

TITLE VII CEUTA AND MELILLA

Article 37 Application of the Protocol

Article 38 Special conditions

TITLE VIII FINAL PROVISIONS

Article 39 Amendments to the Protocol

LIST OF ANNEXES

Annex I: Introductory notes to the list in Annex II

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

Annex III: Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1

Annex IV: Text of the invoice declaration

Annex V: Products excluded from the cumulation provided for in Article 3 and Article 4

TITLE I - GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

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

(b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) "goods" means both materials and products;

(e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

(f) "ex-works price" means the price paid for the product ex works to the manufacturer in the Community or in Albania in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Albania ;

(h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;

(i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the Community or in Albania;

(j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";

(k) "classified" refers to the classification of a product or material under a particular heading;

(l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

(m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Community:

   (a) products wholly obtained in the Community within the meaning of Article 5;

   (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Community within the meaning of Article 6;

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Albania:

   (a) products wholly obtained in Albania within the meaning of Article 5;

   (b) products obtained in Albania incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Albania within the meaning of Article 6.

Article 3

Cumulation in the Community

1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in the Community if such products are obtained there, incorporating materials originating in Albania, in the Community, in any country or territory participating in the European Union's Stabilisation and Association process[1] or incorporating the materials originating in Turkey to which the Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995[2] applies provided that the

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[1] As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

[2] Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995 applies to products other than agricultural products as defined in the Agreement establishing an Association between the European Economic Community and Turkey and other than coal and steel products as defined in the

working or processing carried out in the Community goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

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

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

4. The cumulation provided for in this Article may be applied only provided that:

(a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries or territories involved in the acquisition of the originating status and the country of destination;

(b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

and

(c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Journal of the European Union (C series) and in Albania according to its own procedures.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the Official Journal of the European Union (C series).

The Community shall provide Albania, through the Commission of the European Communities, with details of the Agreements and their corresponding rules of origin, which are applied with the other countries or territories referred to in paragraph 1.

The products in Annex V shall be excluded from the cumulation provided for in this Article.

Agreement between the European Coal and Steel Community and the Republic of Turkey on trade in products covered by the treaty establishing the European Coal and Steel Community.

Article 4

Cumulation in Albania

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Albania if such products are obtained there, incorporating materials originating in the Community, Albania, or in any country or territory participating in the European Union's Stabilisation and Association Process[3] or incorporating the materials originating in Turkey to which the Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995[4] applies, provided that the working or processing carried out in Albania goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

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

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

4. The cumulation provided for in this Article may be applied only provided that:

   (a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) is applicable between the countries or territories involved in the acquisition of the originating status and the country of destination;

   (b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Protocol;

   and

   (c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Journal of the European Union (C series) and in Albania according to its own procedures.

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[3] As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

[4] Decision n°1/95 of the EC-Turkey Association Council of 22 December 1995 applies to products other than agricultural products as defined in the Agreement establishing an Association between the European Economic Community and Turkey and other than coal and steel products as defined in the Agreement between the European Coal and Steel Community and the Republic of Turkey on trade in products covered by the treaty establishing the European Coal and Steel Community.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the Official Journal of the European Union (C series).

Albania shall provide the Community, through the Commission of the European Communities with details of the Agreements, including their dates of entry into force, and their corresponding rules of origin, which are applied with the other countries or territories referred to in paragraph 1.

The products in Annex V shall be excluded from the cumulation provided for in this Article.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in the Community or in Albania:

   (a) mineral products extracted from their soil or from their seabed;

   (b) vegetable products harvested there;

   (c) live animals born and raised there;

   (d) products from live animals raised there;

   (e) products obtained by hunting or fishing conducted there;

   (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Community or of Albania by their vessels;

   (g) products made aboard their factory ships exclusively from products referred to in (f);

   (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

   (i) waste and scrap resulting from manufacturing operations conducted there;

   (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

   (k) goods produced there exclusively from the products specified in (a) to (j).

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

   (a) which are registered or recorded in a Member State of the Community or in Albania;

   (b) which sail under the flag of a Member State of the Community or of Albania;

(c) which are owned to an extent of at least 50 per cent by nationals of a Member State of the Community or of Albania, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of a Member State of the Community or of Albania and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of a Member State of the Community or of Albania;

and

(e) of which at least 75 per cent of the crew are nationals of a Member State of the Community or of Albania.

Article 6

Sufficiently worked or processed products

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

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

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

(a) their total value does not exceed 10 per cent of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

   (a) preserving operations to ensure that the products remain in good condition during transport and storage;

   (b) breaking-up and assembly of packages;

   (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

   (d) ironing or pressing of textiles;

   (e) simple painting and polishing operations;

   (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

   (g) operations to colour sugar or form sugar lumps;

   (h) peeling, stoning and shelling, of fruits, nuts and vegetables;

   (i) sharpening, simple grinding or simple cutting;

   (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);

   (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

   (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

   (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any other material;

   (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

   (o) a combination of two or more operations specified in (a) to (n);

   (p) slaughter of animals.

2. All operations carried out either in the Community or in Albania on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 8

Unit of qualification

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

   It follows that:

   (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;

   (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

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

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

Article 11

Neutral elements

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

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

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

2. Except as provided for in Articles 3 and 4, where originating goods exported from the Community or from Albania to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

   (a) the returning goods are the same as those exported;

   and

   (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

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

   (a) the said materials are wholly obtained in the Community or in Albania or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

   and

   (b) it can be demonstrated to the satisfaction of the customs authorities that:

      i) the re-imported goods have been obtained by working or processing the exported materials;

      and

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

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Community

or Albania. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Community or Albania by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the Community or Albania, including the value of the materials incorporated there.

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

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

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

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Community and Albania or through the territories of the other countries or territories referred to in Articles 3 and 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

   Originating products may be transported by pipeline across territory other than that of the Community or Albania.

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

   (a) a single transport document covering the passage from the exporting country through the country of transit; or

   (b) a certificate issued by the customs authorities of the country of transit:

      (i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used;

and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 3 and 4 and sold after the exhibition for importation in the Community or in Albania shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from the Community or from Albania to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the Community or in Albania;

(c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition;

and

(d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in the Community, in Albania or in one of the other countries or territories referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the Community or in Albania to drawback of, or exemption from, customs duties of whatever kind.

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

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

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8(2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

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

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in the Community shall, on importation into Albania and products originating in Albania shall, on importation into the Community benefit from the Agreement upon submission of either:

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

   (b) in the cases specified in Article 22(1), a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

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

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

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate

documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the Community or of Albania if the products concerned can be considered as products originating in the Community, Albania or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

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

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

Article 18

Movement certificates EUR.1 issued retrospectively

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

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

   or

   (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

4. Movement certificates EUR.1 issued retrospectively must be endorsed with the following phrase in English: "ISSUED RETROSPECTIVELY",

5. The endorsement referred to in paragraph 4 shall be inserted in the "Remarks" box of the movement certificate EUR.1.

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way must be endorsed with the following word in English: "DUPLICATE"

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

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

Article 21

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.

2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.

3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.

4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

Article 22

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

   (a) by an approved exporter within the meaning of Article 23,

   or

   (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Community, in Albania or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

Article 23

Approved exporter

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

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

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

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

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

Article 24

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 25

Submission of proof of origin

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

Article 26

Importation by instalments

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

Article 27

Exemptions from proof of origin

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

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

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

Article 28

Supporting documents

The documents referred to in Articles 17(3) and 22(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in the Community, in Albania or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;

(b) documents proving the originating status of materials used, issued or made out in the Community or in Albania where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in the Community or in Albania, issued or made out in the Community or in Albania , where these documents are used in accordance with domestic law;

(d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in the Community or in Albania in accordance with this Protocol, or in one of the other countries or territories referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol.

(e) appropriate evidence concerning working or processing undergone outside the Community or Albania by application of Article 12, proving that the requirements of that Article have been satisfied.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).

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

Article 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 31

Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Member States of the Community, of Albania and of the other countries or territories referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The amounts shall be communicated to the Commission of the European Communities by 15 October and shall apply from 1 January the following year. The Commission of the European Communities shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Stabilisation and Association Committee at the request of the Community or of Albania. When carrying out this review, the Stabilisation and Association Committee shall consider

the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32

Mutual assistance

1. The customs authorities of the Member States of the Community and of Albania shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

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

Article 33

Verification of proofs of origin

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

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

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

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the

verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in the Community, in Albania or in one of the other countries or territories referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

Article 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Stabilisation and Association Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 35

Penalties

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

Article 36

Free zones

1. The Community and Albania shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in the Community or in Albania are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

CEUTA AND MELILLA

Article 37

Application of the Protocol

1. The term "Community" used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in Albania, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the Community under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Albania shall grant to imports of products covered by the Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the Community.

3. For the purpose of the application of paragraph 2 concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 38.

Article 38

Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:

   (1) products originating in Ceuta and Melilla:

      (a) products wholly obtained in Ceuta and Melilla;

      (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:

         (i) the said products have undergone sufficient working or processing within the meaning of Article 6;

         or that

         (ii) those products are originating in Albania or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7

   (2) products originating in Albania:

(a) products wholly obtained in Albania;

(b) products obtained in Albania, in the manufacture of which products other than those referred to in (a) are used, provided that:

(i) the said products have undergone sufficient working or processing within the meaning of Article 6;

or that

(ii) those products are originating in Ceuta and Melilla or in the Community, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7

2. Ceuta and Melilla shall be considered as a single territory.

3. The exporter or his authorised representative shall enter "Albania" and "Ceuta and Melilla" in Box 2 of movement certificates EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on invoice declarations.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

TITLE VIII

FINAL PROVISIONS

Article 39

Amendments to the Protocol

The Stabilisation and Association Council may decide to amend the provisions of this Protocol.

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 a contracting party.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-

works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the 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 2

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
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:		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506		
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained		
1507 to 1515	Vegetable oils and their fractions:			
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702		
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
	- Other	Manufacture in which all the materials used are originating		
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1704	Sugar confectionery (including white chocolate), not containing cocoa	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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- 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		
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 therefore 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		
	- 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - 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	
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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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) ([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ([2]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ([3]) 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		

1 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
2 For the special conditions relating to "specific processes", see Introductory Note 7.2.
3 For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ([4]) 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) ([5]) 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) ([6]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ([7]) 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	

4 For the special conditions relating to "specific processes", see Introductory Note 7.2.
5 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
6 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
7 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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 2852	Mercury compounds of 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 2852, 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
	Mercury compounds 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
	Mercury compounds of heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 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
	Mercury compounds of 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 2852, 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
	Mercury compounds of naphthenic acids, their water-insoluble salts and their esters	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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	Other mercury compounds of 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	Manufacture in which the value of all the materials used does not exceed 50 % 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) ([8]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([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 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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
3003 and 3004	Medicaments (excluding goods of heading 3002, 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- 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	
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:		
	- made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	
	- made of fabrics	Manufacture from (7): – natural fibres – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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 ([10])	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" ([11]) 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

10 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.

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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) ([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		
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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:			
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		
Ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product		
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823		
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural 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			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- 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 -- 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 ([13])		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

13 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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- 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 ([14])		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 ([15])		
	- 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 ([16])		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

14 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.

15 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.

16 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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	-- 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 ([17])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ([18])	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:		

17 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.

18 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 %.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- 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		
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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products 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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
4910	Calendars of any kind, printed, including calendar blocks:			
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ([19]): - 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 ([20])		
	- Other	Manufacture from ([21]):		

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

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		- 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		
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ([22]): - 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 ([23])		
	- Other	Manufacture from ([24]):		

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

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		- 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		
5204 to 5207	Yarn and thread of cotton	Manufacture from ([25]): - 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 ([26])		
	- Other	Manufacture from ([27]):		

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

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		- 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		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([28]): - 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 ([29])		

[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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- Other	Manufacture from ([30]): - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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 ([31]): - 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 ([32])		
	- Other	Manufacture from ([33]):		

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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
		- 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	
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 ([34]): - 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 ([35])	

[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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Other	Manufacture from ([36]): - 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 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ([37]): - 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 ([38]): - natural fibres, or - chemical materials or textile pulp However:	

[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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		- 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 ([39]): - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		
	- Other	Manufacture from ([40]): - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials		

[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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
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 ([41]): - 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 ([42]): - 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: - Of needleloom felt	Manufacture from ([43]): - natural fibres, or - chemical materials or textile pulp However:	

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

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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
		- 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 ([44]): - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other	Manufacture from ([45]): - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn ([46])	
	- Other	Manufacture from ([47]):	

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

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.

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
		- 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	
	- Other	Manufacture from chemical materials or textile pulp	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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 note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ([48])		
5905	Textile wall coverings:			
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	- Other	Manufacture from ([49]): - 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:			

[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.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- Knitted or crocheted fabrics	Manufacture from ([50]): - 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		

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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 ([51]): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ([52]), -- 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 ([53]), -- yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([54]), -- 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		

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

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

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Other	Manufacture from ([55]): - 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 ([56]): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ([57])([58])	
	- Other	Manufacture from ([59]): - 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 ([60])([61])	

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

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.

58 See Introductory Note 6.

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

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

61 See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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 ([62]) 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 ([63])		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([64]) 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 ([65])		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from unbleached single yarn ([66])([67]) 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 ([68])		
	- Other	Manufacture from unbleached single yarn ([69])([70]) or		

62 See Introductory Note 6.
63 See Introductory Note 6.
64 See Introductory Note 6.
65 See Introductory Note 6.
66 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
67 See Introductory Note 6.
68 See Introductory Note 6.
69 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
70 See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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 ([71]) 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 ([72])	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([73]) 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 ([74])	
	- 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 ([75])	
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	

71 See Introductory Note 6.
72 See Introductory Note 6.
73 See Introductory Note 6.
74 See Introductory Note 6.
75 See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			
	- Of felt, of nonwovens	Manufacture from ([76]): - natural fibres, or - chemical materials or textile pulp		
	- Other:			
	-- Embroidered	Manufacture from unbleached single yarn ([77])([78]) 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 ([79])([80])		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ([81]): - 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 ([82])([83]): - natural fibres, or - chemical materials or textile pulp		

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

77 See Introductory Note 6.

78 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.

79 See Introductory Note 6.

80 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.

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
	- Other	Manufacture from unbleached single yarn ([84])([85])	
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	
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 ([86])	
Ex 6506	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 ([87])	
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	

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

83 See Introductory Note 6.

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

85 See Introductory Note 6.

86 See Introductory Note 6.

87 See Introductory Note 6.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures 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 ([88])	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	

88 SEMII – Semiconductor Equipment and Materials Institute Incorporated.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product 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:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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 pates (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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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 ([89])		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

[89] This rule shall apply until 31.12.2005.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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
Ex 8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex 8448	Auxiliary machinery for use with machines of 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:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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		
ex 8486	- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	electrochemical, electron beam, ionic-beam or plasma arc processes - machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass - parts and accessories suitable for use solely or principally with the machines of headings 8456, 8462 and 8464 - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof			
	- moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	- other lifting, handing, 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 - in which the value of all 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
	- parts suitable for use solely or principally with the machinery of heading 8428	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	-cameras of a kind used for preparing printing plates or cylinders which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof	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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - 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 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528	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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex 8518	Microphones and stands therefore; 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	Sound recording or sound reproducing 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 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	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, including matrices and masters for the production of discs, but excluding 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		
	- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, including matrices and masters for the production of discs, but excluding 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, 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- proximity cards and "smart cards" with two or more electronic integrated 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 headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- "smart cards" with one electronic integrated circuit	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
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8527	Reception apparatus for 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	- monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	- other monitors and projectors, not incorporating television reception apparatus; ,Reception apparatus for television –, whether or not incorporating radio broadcast receivers or sound or 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, 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		
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	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
	-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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage exceeding 1000 V	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
8536	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 V	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
	- connectors for optical fibres, optical fibre bundles or cables			
	-- of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	-- of ceramics, of iron and steel	Manufacture from materials of any heading, except that of the product		
	-- of copper	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		
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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
ex 8542	Electronic integrated circuits and microassemblies:			
	- Monolithic integrated 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 headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country or territory other than those specified in Articles 3 and 4		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- multichips which are 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		
	- 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 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		
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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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
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:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
		- the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 9503 [9501,9502]	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	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
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	
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 III

Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	**EUR.1** No **A** 000.000 See notes overleaf before completing this form.	
	2. Certificate used in preferential trade between ..... **And** ..... (Insert appropriate countries, groups of countries or territories)	
3. Consignee (Name, full address, country) (Optional)	**4. Country, group of countries or territory in which the products are considered as originating**	**5. Country, group of countries or territory of destination**
6. Transport details (Optional)	**7. Remarks**	

8. Item number; Marks and numbers; Number and kind of packages [(1)]; Description of goods	**9. Gross mass (kg) or other measure (litres, m^3., etc.)**	**10. Invoices** (Optional)

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

11. CUSTOMS ENDORSEMENT	12. DECLARATION BY THE EXPORTER
Declaration certified Export document [2] Form .....No ……... Of ……. Customs office .....…… Issuing country .....Stamp ..... Place and date ……..... ……..... (Signature)	I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date ……..... ..... Signature)

[2] Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	..... (Place and date) Stamp ..... (Signature) _____ (1) Insert X in the appropriate box.

NOTES

1. Certificate must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country .

2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.

3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	**EUR.1** No **A** 000.000 See notes overleaf before completing this form.		
	2. Application for a certificate to be used in preferential trade between ..... **and** ..... (Insert appropriate countries or groups of countries or territories)		
3. Consignee (Name, full adress, country) (Optional)	**4. Country, group of countries or territory in which the products are considered as originating**	**5. Country, group of countries or territory of destination**	
6. Transport details (Optional)	**7. Remarks**		
8. Item number; Marks and numbers; Number and kind of packages (1) **Description of goods**	**9. Gross mass (kg) or other measure (litres, m^3., etc.)**	**10. Invoices** (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

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

……
……
……
……
……..

SUBMIT the following supporting documents ([1]):

……
……
……
……
……..

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

REQUEST the issue of the attached certificate for these goods.

……..

(Place and date)

…….

(Signature)

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

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.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № …[1]) декларира, че освен където ясно е отбелязано друго, тези продукти са с ….[2]преференциален произход

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° …[1]) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...[2]..

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, iznemot 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].

Romanian version

Exportatorul produselor ce fac ojiectul acestui document (autorizația vamală nr. …[1]) declará cá, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială …[2].

Slovak version

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

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].

Albanian version

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

…….....[3]

(Place and date)

---

1 When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be enter in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

2 Origin of products to be indicated. 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".

3 These indications may be omitted if the information is contained on the document itself.

.....[4]

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

[4] In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

Annex V

Products excluded from the cumulation provided for in Article 3 and Article 4

CN-Code	Description
1704 90 99	Other sugar confectionery, not containing cocoa.
1806 10 30 1806 10 90	Chocolate and other food preparations containing cocoa - cacao powder, containing added sugar or sweetening matter: - - containing 65% or more but less than 80% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose - - containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	- Other food preparations containing cocoa in block, slabs or bars weighting more than 2Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packaging of a content exceeding 2 Kg -- Other --- Other
1901 90 99	Malt extract, food preparations of flour, groats, meal, starch or malt extract, nit 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 - other -- other (than malt extract) --- other
2101 12 98	Other preparations with a basis of coffee.
2101 20 98	Other preparations with a basis of tea or mate.
2106 90 59	Food preparations not elsewhere specified or included - other - - other
2106 90 98	Food preparations not elsewhere specified or included: - other (than protein concentrates and textured protein substances)

	-- other --- other
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: -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: ----Of an actual alcoholic strength by volume exceeding 0.5% ----Other: -----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 -----Other