

PROTOCOL A

REFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 4

PROCESSED AGRICULTURAL PRODUCTS

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PROCESSED AGRICULTURAL PRODUCTS

Article 1

The provisions of this Agreement shall apply to the products listed in Table I.

Article 2

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 3 of this Protocol, this Agreement does not preclude:

- (i) the levying, upon import, of a fixed duty;
- (ii) the application of measures adopted upon export.

2. The fixed duties, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 3

1. For products listed in Tables II, III and IV, originating in Tunisia, Iceland, Liechtenstein/Switzerland and Norway respectively shall accord the concessions indicated in those Tables.

2. Taking into account the provisions laid down in Article 2 of this Protocol, Iceland, Liechtenstein/Switzerland and Norway shall, based on reviews that can be requested by either side, accord for products listed respectively in Tables II, III and IV, originating in Tunisia, treatment no less favourable than that accorded to the European Community or to any of the EFTA States, whichever is more favourable.

Article 4

For products listed in Table V, originating in an EFTA State, Tunisia shall accord treatment no less favourable than that accorded to the European Community.

Article 5

1. The EFTA States shall notify Tunisia and Tunisia shall notify the EFTA States at an early stage, at least before the entering into force, of all measures applied under Article 2 of this Protocol.
2. Tunisia and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 6

The EFTA States and Tunisia shall review periodically the development of their trade in products covered by this Protocol. In the light of these reviews and taking into account the arrangements between the Parties and the European Community or in WTO, the EFTA States and Tunisia shall decide on possible changes to the product coverage of this Protocol, as well as on a possible development of the measures applied under Article 2 of this Protocol.

TABLE I TO PROTOCOL A

Heading	H.S. Code	Description of products
14.04		Vegetable products not elsewhere specified or included:
	1404.20	- Cotton linters
15.16		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:
ex	1516.20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"
15.18		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:
ex	1518.00	- Linoxyn

TABLE II TO PROTOCOL A

ICELAND

Icelandic Customs Tariff Heading	Description of products	Duty
ex 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:	
	- Yogurt:	
0403.1011	-- Containing cocoa	*
	-- As beverage:	
0403.1021	--- Containing cocoa	*
0403.1022	--- Containing fruit or nut	*
	- Other:	
0403.9011	-- Containing cocoa	*
	-- As beverage:	
0403.9021	--- Containing cocoa	*
0403.9022	--- Containing fruit or nut	*
ex1702	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:	
1702.5000	- Chemically pure fructose	FREE
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
1702.9004	-- Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa.	FREE
ex1806	Chocolate and other food preparations containing cocoa:	

* = Fixed duty in accordance with Article 2.1 (i) in this Protocol

FREE = No fixed duty in accordance with Article 2.1 (i) applied

Icelandic Customs Tariff Heading	Description of products	Duty
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2001	-- Paste of nougat in blocks of 5 kg or more	FREE
1806.2002	-- Powder for making desserts	FREE
1806.2003	-- Cocoa powder, excluding goods of heading 1901, containing 30% or more by weight of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances.	*
1806.2004	-- Cocoa powder, excluding goods of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances.	*
	-- Other:	
1806.2005	--- Other preparations, excluding goods of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	*
1806.2006	--- Other preparations, excluding goods of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	*
1806.2007	-- Breakfast cereals	FREE
1806.2009	-- Other	FREE
	- Other, in blocks, slabs or bars:	
	-- Filled:	
1806.3101	--- Filled chocolate in slabs or bars	*
1806.3109	--- Other	*
	-- Not filled:	
1806.3201	--- Chocolate composed solely of cocoa paste, sugar and not more than 30% of cocoa butter, in slabs and bars	FREE
1806.3202	--- Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars	*

Icelandic Customs Tariff Heading	Description of products	Duty
1806.3203	--- Imitation chocolate in slabs or bars	*
1806.3209	--- Other	*
	- Other:	
	-- Substances for the manufacture of beverages:	
1806.9011	--- Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, containing 5% or more by weight of cocoa powder calculated on a totally defatted basis, not elsewhere specified or included, sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	*
1806.9012	--- Prepared substances for beverages, containing cocoa together with proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	FREE
1806.9019	--- Other	FREE
	-- Other:	
1806.9022	--- Food specially prepared for dietetic purposes	*
1806.9023	--- Easter eggs	*
1806.9027	--- Breakfast cereal	FREE
1806.9028	--- Cocoa powder, excluding goods of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	*
1806.9029	--- Cocoa powder, excluding goods of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	*
1806.9039	--- Other	*
ex1901	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	

Icelandic Customs Tariff Heading	Description of products	Duty
	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:	
1901.1000	- Preparations for infant use, put up for retail sale - Mixes and doughs for the preparation of bakers' wares of heading 1905: -- Containing a total of 3 % or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:	FREE
1901.2011	--- For the preparation of crispbread of heading 1905.1000	FREE
1901.2012	--- For the preparation of gingerbread and the like of heading 1905.2000	*
1901.2013	--- For the preparation of sweet biscuits of heading 1905.3011 and 1905.3029 and the like	*
1901.2014	--- For the preparation of ginger snaps of heading 1905.3021	*
1901.2015	--- For the preparation of waffles and wafers of heading 1905.3030	*
1901.2016	--- For the preparation of rusks, toasted bread and similar toasted bread of heading 1905.4000	*
1901.2017	--- For the preparation of bread of heading 1905.9011 with filling based on butter or dairy products	*
1901.2018	--- For the preparation of bread of heading 1905.9019	*
1901.2019	--- For the preparation of plain biscuits of heading 1905.9020	*
1901.2021	--- For the preparation of savoury and salted biscuits of heading 1905.9030	FREE
1901.2022	--- For the preparation of cakes and pastry of heading 1905.9040	*
1901.2023	--- Mixes and doughs, containing meat, for the preparation of pizza and the like of heading 1905.9051	*
1901.2024	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	*

Icelandic Customs Tariff Heading	Description of products	Duty
1901.2025	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1901.2029	--- For the preparation of products of heading 1905.9090 -- Other:	*
1901.2031	--- For the preparation of crispbread of heading 1905.1000	FREE
1901.2032	--- For the preparation of gingerbread and the like of heading 1905.2000	FREE
1901.2033	--- For the preparation of sweet biscuits of heading 1905.3011 and 1905.3029 and the like	FREE
1901.2034	--- For the preparation of ginger snaps of heading 1905.3021	FREE
1901.2035	--- For the preparation of waffles and wafers of heading 1905.3030	FREE
1901.2036	--- For the preparation of rusks, toasted bread and similar toasted bread of heading 1905.4000	FREE
1901.2037	--- For the preparation of bread of heading 1905.9011 with filling based on butter or dairy products	FREE
1901.2038	--- For the preparation of bread of heading 1905.9019	FREE
1901.2039	--- For the preparation of plain biscuits of heading 1905.9020	FREE
1901.2041	--- For the preparation of savoury and salted biscuits of heading 1905.9030	FREE
1901.2042	--- For the preparation of cakes and pastry of heading 1905.9040	FREE
1901.2043	--- Mixes and doughs, containing meat, for the preparation of pizza and the like of heading 1905.9051	FREE
1901.2044	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	FREE
1901.2045	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1901.2049	--- For the preparation of products of heading 1905.9090	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
	- Other :	
	-- Substances for the manufacture of beverages:	
	--- Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, not elsewhere specified or included, added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter:	
ex1901.9011	---- Food preparations of goods of headings 0401 to 0404, not containing cocoa	FREE
1901.9019	--- Other	FREE
	-- Other:	
ex1901.9020	--- Malt extract	FREE
ex1901.9020	--- Powder for making desserts	FREE
ex1901.9020	--- Preparations of goods in headings 0401 to 0404 not containing cocoa	FREE
ex1901.9020	--- Powder for making ice-cream, not containing cocoa	FREE
ex1901.9020	--- Other, excluding preparations of goods in headings 0401 to 0404 containing cocoa	FREE
ex1902	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:	
1902.1100	-- Containing eggs	*
1902.1900	-- Other	FREE
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	-- With fish, crustaceans, molluscs and other aquatic invertebrates:	
1902.2019	--- Other	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
	-- With sausages, meat, meat offal or blood or mixtures thereof:	
1902.2022	--- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	*
1902.2029	--- Other	FREE
	-- Stuffed with cheese:	
1902.2031	--- Containing more than 3% of cheese	*
1902.2039	--- Other	FREE
	-- Stuffed with meat and cheese:	
	--- In a proportion exceeding 20% by weight of meat and cheese:	
ex1902.2041	---- Not containing more than 20% by weight of meat	*
1902.2042	--- Containing a total of 3% up to and including 20% by weight of meat and cheese	*
1902.2049	--- Other	FREE
1902.2050	-- Other	FREE
	- Other pasta:	
1902.3010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	FREE
	-- With sausages, meat, meat offal or blood or mixtures thereof:	
1902.3021	--- In a proportion of 3% up to and including 20% by weight	*
1902.3029	--- Other	FREE
	-- With cheese:	
1902.3031	--- In a proportion exceeding 3% by weight	*
1902.3039	--- Other	FREE
	-- With meat and cheese:	
1902.3041	--- In a proportion of 3% up to and including 20% by weight, total	*

Icelandic Customs Tariff Heading	Description of products	Duty
1902.3049	--- Other	FREE
1902.3050	-- Other	FREE
	- Couscous:	
1902.4010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	FREE
	-- With sausages, meat, meat offal or blood or mixtures thereof:	
1902.4021	--- In a proportion of 3% up to and including 20% by weight	*
1902.4029	--- Other	FREE
1902.4030	-- Other	FREE
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE
ex1904	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:	
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1001	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1904.1002	-- Breakfast cereals	FREE
1904.1009	-- Other	FREE
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904.2001	--- Based on swelled or roasted cereals or cereal products	FREE
	- Bulgur wheat:	
1904.3001	-- Containing meat in a proportion of 3% up to and including 20% by weight	*

Icelandic Customs Tariff Heading	Description of products	Duty
1904.3009	-- Other	FREE
	- Other:	
1904.9001	-- Containing meat in a proportion of 3% up to and including 20% by weight	*
1904.9009	-- Other	FREE
ex1905	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:	
1905.1000	- Crispbread	FREE
1905.2000	- Gingerbread and the like	*
	- Sweet biscuits; waffles and wafers:	
	-- Sweet biscuits:	
1905.3110	--- Coated or covered with chocolate or with fondants containing cocoa	*
	--- Other:	
1905.3121	---- Ginger snaps	*
1905.3122	---- Sweet biscuits and cookies, containing less than 20% of sugar	*
1905.3129	---- Other sweet biscuits and cookies	*
	-- Waffles and wafers;	
1905.3201	--- Coated or covered with chocolate or with fondants containing cocoa	*
1905.3209	--- Other	*
1905.4000	- Rusks, toasted bread and similar toasted products	*
ex2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other	

Icelandic Customs Tariff Heading	Description of products	Duty
2001.9001	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	FREE
ex2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06: - Peas (<i>Pisum sativum</i>):	
ex2005.4000	-- Preparations solely of peas - Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): -- Other:	FREE
ex2005.5900	--- Preparations based solely on bean flour	FREE
2005.6000	- Asparagus	FREE
2005.7000	- Olives	FREE
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) - Other vegetables and mixtures of vegetables: -- Containing meat in a proportion of 3% up to and including 20% by weight:	FREE
ex2005.9001	--- Mixtures of vegetables which have potato chips as a basic ingredient	*
ex2005.9001	--- Mixtures based on vegetables flour -- Other:	*
ex 2005.9009	--- Mixtures of vegetables which have potato chips as a basic ingredient	FREE
ex2005.9009	--- Mixtures based on vegetables flour	FREE
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	FREE
ex2008	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: - Other, including mixtures other than those of subheading	

Icelandic Customs Tariff Heading	Description of products	Duty
	2008.19:	
2008.9100	-- Palm hearts	FREE
	-- Other:	
	--- Other:	
ex2008.9909	---- Other edible parts of plants, n.e.s	FREE
ex2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; 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:	
2101.1100	-- Extracts, essences and concentrates	FREE
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
	--- Containing by weight 1.5% or more of milk fat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch:	
ex2101.1201	---- Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	FREE
	--- Other:	
ex2101.1209	---- Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	FREE
	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
	-- Containing by weight 1.5% or more of milk fat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch:	
ex2101.2001	--- Tea preparations consisting of a mixture of tea, milk powder and sugar	FREE
	-- Other:	

Icelandic Customs Tariff Heading	Description of products	Duty
ex2101.2009	--- Tea preparations consisting of a mixture of tea, milk powder and sugar	FREE
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.3001	-- Other roasted coffee substitutes, excluded chicory roots, and extracts, essences and concentrates of other roasted coffee substitutes, excluded chicory roots	FREE
2101.3009	-- Other	FREE
ex2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
	- Active yeasts:	
2102.1001	-- Other than for baking of bread, excluded yeasts for use in animal fodder	FREE
2102.1009	-- Other	FREE
	- Inactive yeasts; other single-cell micro-organisms, dead:	
2102.2001	-- Inactive yeasts	FREE
	- Prepared baking powders:	
2102.3001	-- In retail packings of 5 kg or less	FREE
2102.3009	-- Other	FREE
ex2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103.2000	- Tomato ketchup and other tomato sauces	FREE
	- Other:	
2103.9010	-- Preparations of vegetable sauces with the basic ingredients of flour, meal, starch or malt extract	FREE
ex2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
	- Soups and broths and preparations therefor:	

Icelandic Customs Tariff Heading	Description of products	Duty
2104.1001	-- Preparations of vegetable soups with the basic ingredients of flour, meal, starch or malt extract	*
	-- Other soups:	
2104.1011	--- Containing meat in a proportion exceeding 20% by weight	*
2104.1012	--- Containing meat in a proportion of 3% up to and including 20% by weight	*
2104.1019	--- Other	*
	-- Other:	
2104.1021	--- Containing meat in a proportion exceeding 20% by weight	*
2104.1022	--- Containing meat in a proportion of 3% up to and including 20% by weight	*
2104.1029	--- Other	*
ex2106	Food preparations not elsewhere specified or included:	
2106.1000	- Protein concentrates and textured protein substances	FREE
	- Other:	
	-- Fruit juices, prepared or mixed more than specified in 2009:	
2106.9011	--- Unfermented and not containing sugar, in containers of 50 kg or more	FREE
2106.9019	--- Other	FREE
	-- Preparations for making beverages:	
2106.9021	--- Non-alcoholic preparations (concentrated extracts)	FREE
2106.9022	--- Flavoured or coloured syrup	FREE
2106.9023	--- Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths	FREE
2106.9024	--- Specially prepared as infant food or for dietetic purposes	FREE
2106.9025	--- other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2106.9026	--- Prepared substances for beverages, of ginseng extract mixed with other ingredients, e. g. glucose or lactose	FREE
	--- Compound alcoholic preparations, of an alcoholic strength by volume of more than 0,5 %, of a kind used for the manufacture of beverages:	
2106.9031	---- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2106.9032	---- Of an alcoholic strength by volume of up to 15% vol	FREE
2106.9033	---- Of an alcoholic strength by volume of 15 % up to and including 22 % vol	FREE
2106.9034	---- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol	FREE
2106.9035	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol	FREE
2106.9036	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol	FREE
2106.9037	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol	FREE
2106.9038	---- Other	FREE
2106.9039	--- Other	FREE
	-- Powder for making desserts:	
2106.9041	--- In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks	*
2106.9042	--- In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks	FREE
2106.9048	--- Other, containing milk powder, egg white or egg yolks	*
2106.9049	--- Other, not containing milk powder, egg white or egg yolks	FREE
2106.9061	-- Candy, containing neither sugar nor cocoa	FREE
2106.9062	-- Fruit soups and porridge	FREE
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or	

Icelandic Customs Tariff Heading	Description of products	Duty
	flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:	
	- Waters,including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
	-- Carbonated beverages:	
2202.1011	--- In disposable packings of steel	FREE
2202.1012	--- In disposable packings of aluminium	FREE
2202.1013	--- In disposable packings of glass exceeding 500 ml	FREE
2202.1014	--- In disposable packings of glass not exceeding 500 ml	FREE
2202.1015	--- In disposable packings of plastics, coloured	FREE
2202.1016	--- In disposable packings of plastics, not coloured	FREE
2202.1019	--- Other	FREE
	-- Specially prepared as infant food or for dietetic purposes:	
2202.1021	--- In packings of paperboard	FREE
2202.1022	--- In disposable packings of steel	FREE
2202.1023	--- In disposable packings of aluminium	FREE
2202.1024	--- In disposable packings of glass exceeding 500 ml	FREE
2202.1025	--- In disposable packings of glass not exceeding 500 ml	FREE
2202.1026	--- In disposable packings of plastics, coloured	FREE
2202.1027	--- In disposable packings of plastics, not coloured	FREE
2202.1029	--- Other	FREE
	-- Other:	
2202.1091	--- In packings of paperboard	FREE
2202.1092	--- In disposable packings of steel	FREE
2202.1093	--- In disposable packings of aluminium	FREE
2202.1094	--- In disposable packings of glass exceeding 500ml	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2202.1095	--- In disposable packings of glass not exceeding 500 ml	FREE
2202.1096	--- In disposable packings of plastics, coloured	FREE
2202.1097	--- In disposable packings of plastics, not coloured	FREE
2202.1099	--- Other	FREE
	- Other:	
	-- Of dairy products with other ingredients, provided that the dairy products are 75 % or more by weight excluding packings:	
2202.9011	--- In packings of paperboard	*
2202.9012	--- In disposable packings of steel	*
2202.9013	--- In disposable packings of aluminium	*
2202.9014	--- In disposable packings of glass exceeding 500 ml	*
2202.9015	--- In disposable packings of glass not exceeding 500 ml	*
2202.9016	--- In disposable packings of plastics, coloured	*
2202.9017	--- In disposable packings of plastics, not coloured	*
2202.9019	--- Other	*
	-- Specially prepared as infant food or for dietetic purposes:	
2202.9021	--- In packings of paperboard	FREE
2202.9022	--- In disposable packings of steel	FREE
2202.9023	--- In disposable packings of aluminium	FREE
2202.9024	--- In disposable packings of glass exceeding 500 ml	FREE
2202.9025	--- In disposable packings of glass not exceeding 500 ml	FREE
2202.9026	--- In disposable packings of plastics, coloured	FREE
2202.9027	--- In disposable packings of plastics, not coloured	FREE
2202.9029	--- Other	FREE
	-- Other:	

Icelandic Customs Tariff Heading	Description of products	Duty
2202.9091	--- In packings of paperboard	FREE
2202.9092	--- In disposable packings of steel	FREE
2202.9093	--- In disposable packings of aluminium	FREE
2202.9094	--- In disposable packings of glass exceeding 500 ml	FREE
2202.9095	--- In disposable packings of glass not exceeding 500 ml	FREE
2202.9096	--- In disposable packings of plastics, coloured	FREE
2202.9097	--- In disposable packings of plastics, not coloured	FREE
2202.9099	--- Other	FREE
2203	Beer made from malt.	FREE
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009.	FREE
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE
2206	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.	FREE
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	FREE

TABLE III TO PROTOCOL A
LIECHTENSTEIN, SWITZERLAND

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
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:	
	- Yoghurt:	
10.10	-- Containing cocoa	*
10.20	-- Flavoured or containing added fruit or nuts	100.-
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:	
40.00	- Sweet corn	*
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, whether or not modified, derived from vegetable products:	
ex 31.00	-- Agar-agar:	
	- Modified	FREE
	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	--- For technical uses:	
	- Modified	FREE
ex 32.90	-- Other:	
	- Modified	FREE
ex 39.00	-- Other:	

* = Fixed duty in accordance with Article 2.1 (i) in this Protocol
FREE = No fixed duty in accordance with Article 2.1 (i) applied

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
1702	- Modified 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:	FREE
50.00	- Chemically pure fructose - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: -- Solid:	FREE
90.24	--- Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa: - Chewing gum, whether or not sugar-coated:	
10.10	-- Containing more than 70% by weight of sucrose	*
10.20	-- Containing more than 60% but not more than 70% by weight of sucrose	*
10.30	-- Containing not more than 60% by weight of sucrose - Other:	*
90.10	-- White chocolate	*
90.20	-- Sugar confectionery of all kinds, containing fruit or nuts (including fruit pastes, nougat, marzipan and the like) -- Sugar confectionery of all kinds made from liquorice juice, containing, by weight of sucrose:	*
90.31	--- More than 10% -- Other moulded sugar confectionery: --- Not containing milk fats or vegetable fats, containing by weight of sucrose:	*
90.41	---- More than 70%	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
90.42	---- More than 50% but not more than 70%	*
90.43	---- Not more than 50%	*
90.50	--- Containing vegetable fats but not containing milk fats	*
90.60	--- Containing milk fats	*
	-- Other, containing by weight of sucrose:	
90.91	--- More than 70%	*
90.92	--- More than 50% but not more than 70%	*
90.93	--- Not more than 50%	*
1806	Chocolate and other food preparations containing cocoa:	
	- Cocoa powder, containing added sugar or other sweetening matter:	
10.10	-- Containing 65% or more by weight of sucrose	*
10.20	-- Containing not more than 65% by weight of sucrose	*
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	-- Other:	
	--- In bulk blocks:	
	---- Containing ingredients derived from milk, containing by weight of milk fats:	
20.91	----- More than 6%	*
20.92	----- More than 3% but not more than 6%	*
20.93	----- Not more than 3%	*
20.94	---- Not containing ingredients derived from milk	*
	--- Other:	
	---- Containing ingredients derived from milk:	

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
20.95	----- Containing fats other than milk fats (whether or not containing milk fats)	*
20.96	----- Other	*
	----- Not containing ingredients derived from milk:	
20.97	----- Containing fats	*
20.99	----- Other	*
	- Other, in blocks, slabs or bars:	
	-- Filled:	
	--- Containing ingredients derived from milk:	
31.11	----- Containing fats other than milk fats (whether or not containing milk fats)	*
31.19	----- Other	*
	--- Not containing ingredients derived from milk:	
31.21	----- Containing fats	*
31.29	----- Other	*
	-- Not filled:	
	--- Milk chocolate, containing by weight of milkfats:	
32.11	----- More than 6%	*
32.12	----- More than 3% but not more than 6%	*
32.13	----- Not more than 3%	*
32.90	--- Other	*
	- Other:	
	-- Containing ingredients derived from milk:	
90.11	--- Containing fats other than milk fats (whether or not containing milk fats)	*
90.19	--- Other	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
	-- Not containing ingredients derived from milk:	
90.21	--- Containing fats	*
90.29	--- Other	*
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 Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	- Preparations for infant use, put up for retail sale:	
	-- Containing goods of headings Nos. 0401 to 0404:	
10.11	--- Containing by weight more than 12% of milkfats	*
10.12	--- Containing by weight more than 3% but not more than 12% of milkfats	*
10.13	--- Not containing milkfats or containing by weight not more than 3% of milkfats	*
	-- Not containing goods of headings Nos. 0401 to 0404:	
10.21	--- Containing sugar	*
10.22	--- Not containing sugar	*
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:	
	-- Other, containing goods of headings Nos. 0401 to 0404:	
ex 20.81	--- Containing by weight more than 25% of milkfats:	
	- In containers of a weight not exceeding 2 kg	*
ex 20.82	--- Containing by weight more than 12% but not more than 25% of milkfats:	
	- In containers of a weight not exceeding 2 kg	*
20.83	--- Containing by weight not more than 12% of milkfats	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
	-- Other, not containing goods of headings Nos. 0401 to 0404:	
ex 20.91	--- Containing by weight more than 25% of milkfats:	
	- In containers of a weight not exceeding 2 kg	*
ex 20.92	--- Containing by weight more than 12% but not more than 25% of milkfats:	
	- In containers of a weight not exceeding 2 kg	*
	--- Not containing milkfats or containing by weight not more than 12% of milkfats:	
20.93	---- Containing fats	*
20.99	---- Other	*
	- Other:	
	-- Other:	
	--- Malt extracts, of a dry content of:	
90.21	---- More than 80%	*
90.22	---- Not more than 80%	*
	--- Food preparations of goods of headings Nos. 0401 to 0404, other than in powder, granules or other solid forms:	
	---- Other:	
	----- Containing milkfats, of a milkfat content by weight of:	
90.41	----- More than 50%	*
	----- More than 20% but not more than 50%:	
90.42	----- Containing more than 5% other fats than milkfats	*
90.43	----- Other	*
	----- More than 3% but not more than 20%:	
90.44	----- Containing more than 5% other fats than milkfats	*
90.45	----- Other	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
90.46	----- Not more than 3%	*
90.47	----- Not containing milkfats	*
	--- Preparations of goods of headings Nos. 0401 to 0404 (other than preparations of tariff items 1901.9061 to 1901.9075):	
ex 90.81	---- Containing by weight more than 25% of milkfats: - In containers of a weight not exceeding 2 kg	*
ex 90.82	---- Containing by weight more than 12% but not more than 25% of milkfats: - In containers of a weight not exceeding 2 kg	*
90.89	---- Other --- Other preparations:	*
ex 90.91	---- Containing by weight more than 25% of milkfats: - In containers of a weight not exceeding 2 kg	*
ex 90.92	---- Containing by weight more than 12% but not more than 25% of milkfats: - In containers of a weight not exceeding 2 kg	*
	---- Not containing milkfats or containing by weight less than 12% of milkfats:	
	----- Of cereal flours, meals, starch or malt extracts:	
90.93	----- Containing fats	*
90.94	----- Not containing fats	*
	----- Other:	
90.95	----- Containing fats	*
	----- Not containing fats:	
90.96	----- Containing sugar or eggs	*
90.99	----- Other	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
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:	
11.00	-- Containing eggs	*
19.00	-- Other	*
20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	*
30.00	- Other pasta	*
	- Couscous:	
40.10	-- Unprepared	*
40.90	-- Other	*
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	1.80
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:	
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
10.10	-- "Müesli" type preparations	*
10.90	-- Other	18.-
20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	*
30.00	- Bulgur	110.-
	- Other:	
	-- Other:	

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
90.20	--- Parboiled rice	FREE
	--- Other:	
90.90	---- Other:	
	----- Cereal grains, kibbled and prepared for the manufacture of cornflakes and similar products	4.80
	----- Other	*
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:	
	- Crispbread:	
10.10	-- Not containing added sugar or other sweetening matter	*
10.20	-- Containing added sugar or other sweetening matter	*
	- Gingerbread and the like:	
20.10	-- Containing milkfats	*
20.20	-- Containing other fats	*
20.30	-- Not containing fat	*
	- Sweet biscuits; waffles and wafers:	
	-- Sweet biscuits:	
31.10	--- Containing milkfats	*
31.90	--- Other	*
	-- Waffles and wafers:	
32.10	--- Not containing added sugar or other sweetening matter	*
32.20	--- Containing added sugar or other sweetening matter	*
	- Rusks, toasted bread and similar toasted products:	
40.10	-- Not containing added sugar or other sweetening matter	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
	-- Containing added sugar or other sweetening matter:	
40.21	--- Rusks	*
40.29	--- Other	*
	- Other:	
	-- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:	
	--- Not put up for retail sale:	
90.25	---- Bread crumbs	*
90.29	---- Other	*
	--- Put up for retail sale:	
90.31	---- Matzos	*
90.32	---- Bread crumbs	*
90.39	---- Other	*
90.40	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products	FREE
	-- Other:	
90.91	--- Other, of potato flakes, potato meal or potato starch	*
90.92	--- Other, not containing added sugar or other sweetening matter	*
	--- Other, containing added sugar or other sweetening matter:	
90.93	---- Containing milkfat	*
90.94	---- Containing other fats	*
90.95	---- Not containing fat	*
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
	- Other:	
	-- Vegetables and other edible parts of plants:	
90.20	--- Sweet corn (<i>Zea mays var. saccharata</i>)	*
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:	
	- Other vegetables and mixtures of vegetables:	
	-- In containers, of a weight exceeding 5 kg:	
90.13	--- Sweet corn (<i>Zea mays var. saccharata</i>)	*
	-- In containers, of a weight not exceeding 5 kg:	
90.43	--- Sweet corn (<i>Zea mays var. saccharata</i>)	*
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, consisting mainly of potatoes:	
20.11	--- Containing by weight more than 80% of potatoes	*
20.12	--- Containing by weight not more than 80% of potatoes	*
80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	*
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, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.10	--- Peanut butter	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
	- Other, including mixtures other than those of subheading No. 2008.19:	
91.00	-- Palm hearts	*
	-- Other:	
	--- Other:	
99.98	---- Corn, other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	*
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:	
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
12.90	--- Other	*
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
20.90	-- Other	*
ex 30.00	- Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof:	
	- Whole or in pieces	1.60
	- Other	*
2102	Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
ex 20.19	- Inactive yeasts; other single-cell micro-organisms, dead:	
	-- Yeasts, natural, dead	4.-

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
10.00	- Soya sauce	FREE
20.00	- Tomato ketchup and other tomato sauces	FREE
90.00	- Other	FREE
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
10.00	- Soups and broths and preparations therefor	FREE
2105	Ice cream and other edible ice, whether or not containing cocoa:	
	- Containing cocoa	*
	- Other	*
2106	Food preparations not elsewhere specified or included:	
	- Protein concentrates and textured protein substances:	
10.11	-- Containing milkfats, other fats or sugar	*
10.19	-- Other	*
	- Other:	
	-- Mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
	--- Non alcoholic:	
90.21	---- Containing added sugar or other sweetening matter, containing by weight more than 60% of sucrose	*
90.22	---- Containing added sugar or other sweetening matter, containing by weight more than 50% but not more than 60% of sucrose	*
90.23	---- Containing added sugar or other sweetening matter, containing by weight not more than 50% of sucrose	*

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
90.24	---- Not containing added sugar or other sweetening matter	*
90.30	-- Protein hydrolysates and yeast autolysates	20.-
90.40	-- Chewing-gum and sweets, tablets, pastilles and similar products, not containing sugar	*
	-- Other food preparations:	
	--- Other:	
	---- Containing by weight, of milkfats:	
90.81	----- More than 50%	*
	----- More than 20% but not more than 50%	*
90.85	----- Containing more than 5% other fats than milkfats	*
90.86	----- Other	*
90.87	----- More than 3% but not more than 20%	*
90.88	----- Not more than 3%, not including articles of heading No. 2106.9091	*
	---- Containing other fats, of a fat content of:	
90.91	----- More than 40%	*
90.92	----- More than 10%, but not more than 40%	*
90.93	----- Not more than 10%	*
	---- Not containing fats:	
	----- Containing by weight, of sugar:	
90.94	----- More than 50%	*
90.95	----- Not more than 50%	*
90.96	----- Containing cereals, malt extracts or eggs (not containing sugar)	*
90.99	----- Other	*
2202	Waters, including mineral waters and aerated waters,	

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
	containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	2.-
	- Other:	
90.90	-- Other	2.-
2203	Beer made from malt:	
00.10	- In containers holding more than 2 hl	6.-
00.20	- In containers holding more than 2 l but not more than 2 hl	3.50
	- In containers holding not more than 2 l:	
00.31	-- In glass bottles	6.-
00.39	-- Other	8.-
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	- In containers holding 2 l or less:	
10.10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
10.20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
	- Other:	
90.10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
90.20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
ex 70.00	- Liqueurs containing sugar or eggs	45.-
	- Other:	

Swiss Customs Tariff Heading	Description of products	Rate of Duty fr/100 kg gross
ex 90.99	-- Other sweetened alcoholic beverages, even flavoured spirits: containing sugar or eggs	45.-

TABLE IV TO PROTOCOL A

NORWAY

List 1

Norwegian Customs Tariff Heading	Description of products	Duty
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:	
ex 10	- Yogurt:	
	-- Containing added fruit, nuts or cocoa	*
	-- Other:	
	--- Flavoured or containing added cocoa	*
ex 90	- Other:	
	-- Flavoured or containing added fruit, nuts or cocoa	*
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE
0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	FREE
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.	FREE
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	FREE
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape; powder	FREE

* = Fixed duty in accordance with Article 2.1 (i) in this Protocol
FREE = No fixed duty in accordance with Article 2.1 (i) applied

Norwegian Customs Tariff Heading	Description of products	Duty
	and waste thereof.	
0509	Natural sponges of animal origin.	FREE
0510	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.	FREE
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
40	- Sweet corn (<i>Zea mays var. saccharata</i>)	*
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:	
ex 90	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays var. saccharata</i>)	*
1302	Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
14	- Vegetable saps and extracts: -- Of pyrethrum or of the roots of plants containing rotenone	*
ex 19	-- Other: --- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations --- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin	*
ex 20	- Pectic substances, pectinates and pectates: -- Containing 5 % or more by weight of added sugar	FREE
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 of lime bark).	FREE
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eel-grass), whether or not put	FREE

Norwegian Customs Tariff Heading	Description of products	Duty
	up as a layer with or without supporting material.	
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles.	FREE
1404	Vegetable products not elsewhere specified or included:	
10	- Raw vegetable materials of a kind used primarily in dyeing or tanning	FREE
90	- Other	FREE
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:	
ex 10	- Margarine, excluding liquid margarine	
	-- Other:	
	--- Animal:	
	---- Containing more than 10 % but not more than 15 % by weight of milk fats	*
	--- Vegetable:	
	---- Containing more than 10 % but not more than 15 % by weight of milk fats	*
ex 90	- Other:	
	-- Containing more than 10 % but not more than 15 % by weight of milk fats	*
	-- Edible mixtures or preparations of a kind used as mould release preparations	*
1520	Glycerol, crude; glycerol waters and glycerol lyes:	
ex 00	- For feed purpose	*
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
ex 00	- Degras for feed purpose	*
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring	

Norwegian Customs Tariff Heading	Description of products	Duty
	or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
50	- Chemically pure fructose	*
ex 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
	-- Chemically pure maltose	*
1704	Sugar confectionery (including white chocolate), not containing cocoa.	*
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:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11	-- Containing eggs	*
19	-- Other	*
ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	-- Other than products containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof	*
30	- Other pasta	*
40	- Couscous	*
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	*
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not	*

Norwegian Customs Tariff Heading	Description of products	Duty
	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, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
ex 90	- Other:	
	-- Sweet corn (<i>Zea mays var. saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	*
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006:	
ex 10	- Potatoes:	
	-- In the form of flour, meal or flakes	*
ex 90	- Other vegetables and mixtures or vegetables:	
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	*
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:	
ex 20	- Potatoes:	
	-- In the form of flour, meal or flakes	*
80	- Sweet corn (<i>Zea mays var. saccharata</i>)	*
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):	
ex 2006	- Sweet corn (<i>Zea mays var. saccharata</i>)	*
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.	*
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:	

Norwegian Customs Tariff Heading	Description of products	Duty
2101	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	ex 11 -- Ground-nuts:	
	--- Peanut butter	FREE
	--- Ground nuts, roasted	*
	- Other, including mixtures other than those of subheading 2008 19:	
	ex 91 -- Palm hearts for feed purpose	*
	ex 99 -- Other:	
	--- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)	*
	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:	
	ex 12 -- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	--- Containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch	*
	ex 20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:	
	-- Extracts, essences and concentrates of tea	FREE
	-- Other:	
	--- Preparations with a basis of tea or maté	FREE
	--- Other, not containing milk fat, milk protein, sugar or starch or containing less than 1,5 % by weight of milk fat, 2,5 % by weight of milk protein, 5 % by weight of sugar or 5 % by weight of starch	FREE
	--- Other	*
	ex 30 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	

Norwegian Customs Tariff Heading	Description of products	Duty
	-- Other roasted coffee substitutes than roasted chicory; extracts, essences and concentrates thereof	FREE
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:	
20	- Tomato ketchup and other tomato sauces	*
ex 30	- Mustard flour and meal and prepared mustard:	
	-- Prepared mustard containing 5 % or more by weight of added sugar	*
ex 90	- Other:	
	- Other than mango chutney, liquid	*
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	*
2105	Ice cream and other edible ice, whether or not containing cocoa.	*
2106	Food preparations not elsewhere specified or included:	
10	- Protein concentrates and textured protein substances	*
ex 90	- Other, other than flavoured or coloured sugar syrups	*
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	Beer made from malt.	FREE
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:	
20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:	

Norwegian Customs Tariff Heading	Description of products	Duty
40	- Rum and tafia	FREE
50	- Gin and genever	FREE
60	- Vodka	FREE
ex 70	- Liqueurs and cordials:	
	-- Liqueurs containing more than 5 % by weight of added sugar	FREE
ex 90	- Other:	
	-- Aquavit	FREE
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	*
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:	
43	-- Mannitol	FREE
44	-- D-glucitol (sorbitol)	FREE
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:	
10	- Of a kind used in the food or drink industries	FREE
3501	Casein, caseinates and other casein derivatives; casein glues.	*
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	*
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	

Norwegian Customs Tariff Heading	Description of products	Duty
3824	like industries, not elsewhere specified or included:	
	10 - With a basis of amylaceous substances Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included:	FREE
	60 - Sorbitol other than that of subheading 2905.44	FREE

List 2

Zero duty

Norwegian Customs Tariff Heading	Description of products
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
0902	Tea, whether or not flavoured
1302	Vegetables 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: 12 -- Of liquorice 13 -- Of hops - ex 20 - Pectic substances, pectinates and pectates: -- Containing less than 5 % by weight of added sugar - Mucilages and thickeners, whether or not modified, derived from vegetable products: 31 -- Agar-agar 32 -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds 39 -- Other
1404	Vegetable products not elsewhere specified or included: 20 - Cotton linters
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: - ex 20 - Vegetable fats and oils and their fractions: -- Other: -- Hydrogenated castor oil, so called "opal-wax"
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert

Norwegian Customs Tariff Heading	Description of products
	gas 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: - Other: ex 00 -- Linoxyn
1520	Glycerol, crude; glycerol waters and glycerol lyes ¹.
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes ².
1803	Cocoa paste, whether or not defatted.
1804	Cocoa butter, fat and oil.
1805	Cocoa powder, not containing added sugar or other sweetening matter.
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
	90 - 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: - Other, including mixtures other than those of subheading 2008.19:
	91 -- Palm hearts ³
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:
	11 -- Extracts, essences and concentrates
ex 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
	--- Containing no milk fats, milk proteins, sugar or starch or containing by

Norwegian Customs Tariff Heading	Description of products
2103	weight less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sugar or 5 % starch
	ex 20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: -- Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sugar or 5 % starch
	ex 30 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Roasted chicory; extracts, essences and concentrates of roasted chicory
	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
	10 - Soya sauce
	ex 30 - Mustard flour and meal and prepared mustard: -- Mustard flour and meal; prepared mustard containing less than 5 % by weight of added sugar
	ex 90 - Other: -- Mango chutney, liquid
	2201 Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
	2208 Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages:
	20 - Spirits obtained by distilling grape wine or grape marc 30 - Whiskies ex 70 - Liqueurs and cordials: -- Other than liqueurs containing more than 5 % by weight of added sugar ex 90 - Other: -- Other than aquavit

⁽¹⁾ For Norway, products for feed purpose classified within this heading are covered by List 1.

⁽²⁾ For Norway, degreas for feed purpose classified within this heading is covered by List 1.

⁽³⁾ For Norway, palm hearts for feed purpose classified within this subheading are covered by List 1.

TABLE V TO PROTOCOL A

TUNISIA

HS Heading	Description of products
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:
	- Yogurt:
ex 10	-- Flavoured or containing added fruit, nuts or cocoa
	- Other:
ex 90	-- Flavoured or containing added fruits, nuts or cocoa
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
40	- Sweet corn (<i>Zea mays var. saccharata</i>)
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:
90	- Sweet corn (<i>Zea mays var. saccharata</i>)
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:
ex 31	-- Agar-agar
ex 32	-- Derived from locust beans, locust bean seeds or guar seeds
ex 39	-- 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:

HS Heading	Description of products
50	- Chemically pure fructose
ex 90	- Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa.
1806	Chocolate and other food preparations containing cocoa:
10	- Cocoa powder, containing added sugar or other sweetening matter
20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg
	- Other, in blocks, slabs or bars:
31	-- Filled
32	-- Not filled
90	- Other
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 Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:
10	- Preparations for infant use, put up for retail sale
20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905
90	- Other
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.
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or

HS Heading	Description of products
	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, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
ex 90	-- Sweet corn (<i>Zea mays var. saccharata</i>)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:
ex 10	- Potatoes:
	-- Preparations in the form of flour, meal or flakes, based on potatoes
ex 90	- Sweet corn (<i>Zea mays var. saccharata</i>), in containers of a weight not exceeding 5 kg
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:
	- Potatoes:
ex 20	-- Preparations in the form of flour, meal or flakes, based on potatoes
80	- Sweet corn (<i>Zea mays var. saccharata</i>)
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:
ex 11	- Nuts, ground-nuts and other seeds, whether or not mixed together:
	-- Ground-nuts:
	--- Peanut butter
	- Other, including mixtures other than those of subheading No. 2008.19:

HS Heading	Description of products
91	-- Palm hearts
	-- Other:
ex 99	--- Corn other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
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:
ex 12	- Preparations with a basis of coffee
ex 20	- Preparations with a basis of tea or maté
30	- Roasted chicory and other roasted coffeesubstitutes, and extracts, essences and concentrates thereof
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:
10	- Active yeasts
ex 20	- Inactive yeasts; other single-cell micro-organisms, dead:
	-- Inactive yeasts
2103	Sauces and preparations therefor; mixed Condiments and mixed seasonings; mustard Flour and meal and prepared mustard:
10	- Soya sauce
20	- Tomato ketchup and other tomato sauces
90	- Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
10	- Soups and broths and preparations therefor
2105	Ice cream and other edible ice, whether or not containing cocoa.
2106	Food preparations not elsewhere specified or included:
10	- Protein concentrates and textured protein substances
90	- Other

HS Heading	Description of products
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009.
2203	Beer made from malt.
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009: - Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 l or less: - ex 21 --- Fortified grape must -- Other: - ex 29 --- Fortified grape must
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: 43 -- Mannitol 44 -- D-glucitol (sorbitol)
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939: - Other than rhamnose, raffinose and mannose
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or

HS Heading	Description of products
	included:
ex 90	- Heparin and its salts
3501	Casein, caseinates and other casein derivatives; casein glues:
10	- Casein
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:
10	- Dextrins and other modified starches
20	- Glues
3507	Enzymes; prepared enzymes not elsewhere specified or included:
ex 90	- Prepared enzymes containing substances with nutritive value
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:
ex 10	- With a basis of amylaceous substances:
	- Other:
ex 91	-- Of a kind used in the textile or like industries:
	--- Containing starch or products derived from starch
ex 92	-- Of a kind used in the paper or like industries:
	--- Containing starch or products derived from starch
ex 93	-- Of a kind used in the leather or like industries:
	--- Containing starch or products derived from starch
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	- Industrial monocarboxylic fatty acids; acid oil from refining:
13	-- Tall oil fatty acids

HS Heading	Description of products
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:
ex 10	- Prepared binders for foundry moulds or cores: -- On the basis of artificial resins
60	- Sorbitol other than that of sub-heading No. 2905.44
ex 90	- Other: -- Products of cracking of sorbitol
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:
ex 10	- Petroleum resins, coumarone-resins, indene resins, coumarone-indene resins and polyterpenes: -- Glues on the basis of emulsions of these resins
ex 90	- Other: -- Other: --- Glues on the basis of emulsions of these resins
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:
90	- Other

PROTOCOL B

REFERRED TO IN ARTICLE 5

CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND
METHODS OF ADMINISTRATIVE CO-OPERATION

PROTOCOL B
REFERRED TO IN ARTICLE 5
CONCERNING THE DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS" AND METHODS OF
ADMINISTRATIVE COOPERATION

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TITLE I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in an EFTA State or Tunisia 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 an EFTA State or Tunisia;
- (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 and territories referred to in Articles 3 and 4 with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EFTA State concerned or in Tunisia;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity

Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";

- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters;
- (n) "EUR" means "euro", the single currency of the European Monetary Union;
- (o) "an EFTA State" means any of the following states: Iceland, Norway or Switzerland (including Liechtenstein)¹, as the case may be;
- (p) "Party" means Iceland, Norway, Switzerland, Liechtenstein or Tunisia.

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 an EFTA State:
 - (a) products wholly obtained in an EFTA State within the meaning of Article 5;
 - (b) products obtained in an EFTA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in an EFTA State within the meaning of Article 6;
 - (c) goods originating in the European Economic Area (EEA), within the meaning of Protocol 4 to the Agreement on the European Economic Area.

¹ Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland.

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Tunisia:
 - (a) products wholly obtained in Tunisia within the meaning of Article 5;
 - (b) products obtained in Tunisia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Tunisia within the meaning of Article 6.
3. The provisions of paragraph 1 (c) shall only apply provided a free trade agreement is applicable between, on the one hand, Tunisia and, on the other hand, the European Community.

Article 3

Cumulation in an EFTA State

1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in Iceland, Norway, Switzerland (including Liechtenstein)¹, Bulgaria, Romania, Turkey or the European Community, provided that the working or processing carried out in the EFTA State concerned goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country or territory which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995², other than Turkey, provided that the working or processing carried out in an EFTA State goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
3. Where the working or processing carried out in an EFTA State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the EFTA State concerned only where the value added there is greater than the value of the materials used originating in any one of the other countries and territories referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the

¹ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and is a Contracting Party to the Agreement of 2 May 1992 on the European Economic Area.

² A list of the countries or territories participating in the Euro-Mediterranean partnership can be found at Annex V.

country or territory which accounts for the highest value of originating materials used in the manufacture in the EFTA State concerned.

4. Products, originating in one of the countries and territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in the EFTA State concerned, retain their origin if exported into one of these countries and territories.
- 4bis For the purpose of implementing Article 2 (1) (b), working or processing carried out in Tunisia shall be considered as having been carried out in an EFTA State when the products obtained undergo subsequent working or processing in an EFTA State. Where pursuant to this provision the originating products are obtained in two or more of the Parties concerned, they shall be considered as originating in an EFTA State only if the working or processing goes beyond the operations referred to in Article 7.
5. The cumulation provided for in this Article may only be applied 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 and territories involved in the acquisition of the originating status and the country or territory 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 EFTA States and in Tunisia.

The cumulation provided for in this Article shall apply from the date agreed by the Parties concerned and indicated in the notice published in the respective official gazettes.

The EFTA States shall provide Tunisia, through the EFTA Secretariat 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 and territories referred to in paragraphs 1 and 2.

Article 4

Cumulation in Tunisia

1. Without prejudice to the provisions of Article 2 (2), products shall be considered as originating in Tunisia if such products are obtained there, incorporating materials originating in Iceland, Norway, Switzerland (including

Liechtenstein)¹, Bulgaria, Romania, Turkey or the European Community, provided that the working or processing carried out in Tunisia goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Tunisia if such products are obtained there, incorporating materials originating in the Faeroe Islands or in any country or territory which is a participant in the Euro-Mediterranean partnership, based on the Barcelona Declaration adopted at the Euro-Mediterranean Conference held on 27 and 28 November 1995², other than Turkey, provided that the working or processing carried out in Tunisia goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.
3. Where the working or processing carried out in Tunisia does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Tunisia only where the value added there is greater than the value of the materials used originating in any one of the other countries and territories referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture in Tunisia.
4. Products, originating in one of the countries and territories referred to in paragraphs 1 and 2, which do not undergo any working or processing in Tunisia, retain their origin if exported into one of these countries and territories.
- 4bis For the purpose of implementing Article 2 (2) (b), working or processing carried out in an EFTA State shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where pursuant to this provision the originating products are obtained in two or more of the Parties concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 7.
5. The provisions referred to in Articles 3 (4bis) and 4 (4bis) may only be applied as long as identical provisions exist in trade relations between Tunisia and the European Community.

¹ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and is a Contracting Party to the Agreement of 2 May 1992 on the European Economic Area.

² A list of the countries or territories participating in the Euro-Mediterranean partnership can be found at Annex V

6. The cumulation provided for in this Article may only be applied 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 and territories involved in the acquisition of the originating status and the country and territory 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 EFTA States and in Tunisia.

The cumulation provided for in this Article shall apply from the date agreed by the Parties concerned and indicated in the respective official gazettes.

Tunisia shall provide the EFTA States, through the EFTA Secretariat 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 and territories referred to in paragraphs 1 and 2.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in an EFTA State or Tunisia:
- (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 an EFTA State or of Tunisia 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 an EFTA State or in Tunisia;
 - (b) which sail under the flag of an EFTA State or of Tunisia;
 - (c) which are owned to an extent of at least 50 per cent by nationals of EFTA States or of Tunisia, 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 EFTA States or of Tunisia 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 EFTA States or of Tunisia; and
 - (e) of which at least 75 per cent of the crew are nationals of EFTA States or of Tunisia.

Article 6

Sufficiently worked or processed products

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

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

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
 - (a) their total value does not exceed 10 per cent of the ex-works price of the product;
 - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

Article 7

Insufficient working or processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;
 - (e) simple painting and polishing operations;
 - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (g) operations to colour sugar or form sugar lumps;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) a combination of two or more operations specified in (a) to (n);
 - (p) slaughter of animals.
2. All operations carried out either in an EFTA State or Tunisia 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 Article 2(1)(c), 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 an EFTA State or Tunisia.
2. Except as provided for in Articles 3 and 4, where originating goods exported from an EFTA State or Tunisia 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 an EFTA State or Tunisia on materials exported from an EFTA State or Tunisia and subsequently re-imported there, provided:
 - (a) the said materials are wholly obtained in an EFTA State or Tunisia 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 EFTA State concerned or Tunisia 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 an EFTA State or Tunisia. 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 EFTA State concerned or Tunisia 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 EFTA State concerned or Tunisia, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfill the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 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 an EFTA State or Tunisia 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 Parties or through the territories of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable. 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 Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
 - (a) a single transport document covering the passage from the exporting country through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;

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

Article 14

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Articles 3 and 4 with which cumulation is applicable and sold after the exhibition for importation into an EFTA State or Tunisia 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 an EFTA State or Tunisia 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 an EFTA State or Tunisia;
 - (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 an EFTA State, in Tunisia or in one of the other countries and 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 an EFTA State or Tunisia 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 an EFTA State or Tunisia 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.
6. The prohibition in paragraph 1 shall not apply if the products are considered as originating in an EFTA State or Tunisia without application of cumulation with materials originating in one of the other countries and territories referred to in Articles 3 and 4.
7. Notwithstanding paragraph 1, Tunisia may, except for products falling within Chapters 1 to 24 of the Harmonized System, apply arrangement for drawback of, or exception from, customs duties or charges having equivalent effect,

applicable to non-originating materials used in the manufacture or originating products, subject to the following provisions:

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

The provisions of this paragraph shall apply until 31 December 2009 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in an EFTA State or in Tunisia shall, on importation into another Party, benefit from the Agreement upon submission of one of the following proof of origin:
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex III a;
 - (b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;
 - (c) in the cases specified in Article 22 (1), a declaration, subsequently referred to as the “invoice declaration” or the “invoice declaration EUR-MED”, 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 texts of the invoice declarations appear in Annexes IV a and b.
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 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED 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 or EUR-MED and the application form, specimens of which appear in Annexes III a and b. These forms shall be completed in one of the official languages of a Party, or in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED 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 or EUR-MED 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. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or Tunisia in the following cases:
 - if the products concerned can be considered as products originating in an EFTA State or in Tunisia, without application of cumulation with materials originating in one of the countries and territories referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries and territories referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided that a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin;
 - if the products concerned can be considered as products originating in an EFTA State or in Tunisia, with application of the cumulation referred to in Articles 3 (4bis) and 4 (4bis) and fulfil the other requirements of this Protocol

5. A movement certificate EUR-MED shall be issued by the customs authorities of an EFTA State or Tunisia if the products concerned can be considered as products originating in an EFTA State, in Tunisia or in one of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the other requirements of this Protocol and:
 - cumulation was applied with materials originating in one of the countries and territories referred to Articles 3 and 4, or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries and territories referred to in Articles 3 and 4, or
 - the products may be re-exported from the country of destination to one of the other countries and territories referred to in Articles 3 and 4.
6. A movement certificate EUR-MED shall contain one of the following statements in English in Box 7:
 - if origin has been obtained by application of cumulation with materials originating in one or more of the countries and territories referred to in Articles 3 and 4:

“CUMULATION APPLIED WITH”(name of the country/countries
 - if origin has been obtained without the application of cumulation with materials originating in one or more of the countries and territories referred to in Articles 3 and 4:

“NO CUMULATION APPLIED”
7. The customs authorities issuing movement certificates EUR.1 or EUR-MED 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.
8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.
9. A movement certificate EUR.1 or EUR-MED 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 or EUR-MED issued retrospectively

1. Notwithstanding Article 17(9), a movement certificate EUR.1 or EUR-MED 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 or EUR-MED was issued but was not accepted at importation for technical reasons.
2. Notwithstanding Article 17(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 17(5) are satisfied.
3. 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 or EUR-MED relates, and state the reasons for his request. The customs authorities may issue a movement certificate EUR.1 or EUR-MED 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 or EUR-MED issued retrospectively by application of paragraph 1 must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY"

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 must be endorsed with the following phrase in English:

"ISSUED RETROSPECTIVELY (Original EUR.1 no.....*[date and place of issue]*)"

5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

Article 19

Issue of a duplicate movement certificate EUR.1 or EUR-MED

1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, 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 Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 or EUR-MED, shall take effect as from that date.

Article 20

Issue of movement certificates EUR.1 or EUR-MED 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 an EFTA State or Tunisia, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within an EFTA State or Tunisia. The replacement movement certificate(s) EUR.1 or EUR-MED 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 or an invoice declaration EUR-MED

1. An invoice declaration or an invoice declaration EUR-MED as referred to in Article 16(1)(c) 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. Without prejudice to paragraph 3, an invoice declaration shall be issued in the following cases:
 - if the products concerned can be considered as products originating in an EFTA State, or in Tunisia, without application of cumulation with materials originating in one of the countries and territories referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol;
 - if the products concerned can be considered as products originating in one of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable, without application of cumulation with materials originating in one of the other countries and territories referred to in Articles 3 and 4, and fulfil the other requirements of this Protocol, provided that a certificate EUR-MED or an invoice declaration EUR-MED has been issued in the country of origin;
 - if the products concerned can be considered as products originating in an EFTA State or in Tunisia, with application of the cumulation referred

to in Articles 3(4bis) and 4(4bis) and fulfil the other requirements of this Protocol

3. An invoice declaration EUR-MED shall be made out if the products concerned can be considered as products originating in an EFTA State, in Tunisia or in one of the other countries and territories referred to in Articles 3 and 4 with which cumulation is applicable, fulfil the other requirements of this Protocol and:
 - cumulation was applied with materials originating in one of the countries and territories referred to Articles 3 and 4, or
 - the products may be used as materials in the context of cumulation for the manufacture of products for export to one of the countries and territories referred to in Articles 3 and 4, or
 - the products may be re-exported from the country of destination to one of the other countries and territories referred to in Articles 3 and 4.
4. An invoice declaration EUR-MED shall contain one of the following statements in English:
 - if origin has been obtained by application of cumulation with materials originating in one or more of the countries and territories referred to in Articles 3 and 4:

“CUMULATION APPLIED WITH” *(name of the country/countries)*
 - if origin has been obtained without the application of cumulation with materials originating in one or more of the countries and territories referred to in Articles 3 and 4:

“NO CUMULATION APPLIED”
5. The exporter making out an invoice declaration or an invoice declaration EUR-MED 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.
6. An invoice declaration or an invoice declaration EUR-MED 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 Annexes IV a and b, using one of the linguistic versions set out in these Annexes and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Invoice declarations and invoice declarations EUR-MED 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.
8. An invoice declaration or an invoice declaration EUR-MED 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, hereafter referred to as “approved exporter”, who makes frequent shipments of products under this Agreement to make out invoice declarations or invoice declarations EUR-MED 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 or the invoice declaration EUR-MED.
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 27a

Supplier's declaration

1. When a movement certificate EUR.1 is issued, or an invoice declaration is made out, in an EFTA State or in Tunisia for originating products, in the manufacture of which goods coming from an EFTA State or Tunisia which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for these goods in accordance with this Article.
2. The Supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in an EFTA State or in Tunisia by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, can be considered as products originating in an EFTA State or Tunisia and fulfil the other requirements of this Protocol.
3. A separate supplier's declaration shall, except in cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex VI on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.
4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in an EFTA State or in Tunisia is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods, hereinafter referred to as a "long-term supplier's declaration".

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex VII, and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before supplying him with the first consignment of goods covered by this declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declaration referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the domestic law of the country where it is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be hand-written; in such a case, it shall be written in ink in printed characters.
6. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

Article 28

Supporting documents

The documents referred to in Articles 17(3), 22(5) and 27a(6) used for the purpose of proving that products covered by a movement certificate EUR.1, a movement certificate EUR-MED, an invoice declaration or an invoice declaration EUR-MED can be considered as products originating in an EFTA State, in Tunisia or in one of the other countries and 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 an EFTA State or in Tunisia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in an EFTA State or in Tunisia, issued or made out in an EFTA State or in Tunisia, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1, movement certificates EUR-MED, invoice declarations or invoice declarations EUR-MED proving the originating status of materials used, issued or made out in an EFTA State or Tunisia in accordance with this Protocol, or in one of the other countries and 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 and processing undergone outside an EFTA State, Tunisia or the other countries and territories referred to in Articles 3 and 4 by application of Article 12, proving that the requirements of that Article have been satisfied.

- (f) supplier's declaration proving the working or processing undergone in the EFTA States or in Tunisia by materials used, made out in one of these countries.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration or an invoice declaration EUR-MED shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(5).
- 2bis The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 27a(6).
3. The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 27a(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 17(2).
5. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1, the movement certificates EUR-MED, the invoice declarations and the invoice declarations EUR-MED 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 countries and territories referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries and territories 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 or territory concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent.

A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Sub Committee on customs and origin matters at the request of any of the Parties. When carrying out this review, the Sub Committee on customs and origin matters 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 EFTA States and of Tunisia shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED with the addresses of the customs authorities responsible for verifying those certificates, invoice declarations and invoice declarations EUR-MED.
2. In order to ensure the proper application of this Protocol, the EFTA States and Tunisia shall assist each other, through the competent customs administrations, in checking the authenticity of movement certificates EUR.1, movement certificates EUR-MED, invoice declarations and invoice declarations EUR-MED or the supplier's declaration 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 or EUR-MED and the invoice, if it has been submitted, the invoice declaration or the invoice declaration EUR-MED, 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 an EFTA State, in Tunisia or in one of the other countries and 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 33a

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an invoice declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the above-mentioned Party shall return the supplier's declaration and invoice(s), delivery note(s) or other commercial documents concerning goods covered by this declaration, to the customs authorities of the Party where the declaration was made out, giving, where appropriate, the reasons of substance or form of an enquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the Party where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence and carry out any inspection of the supplier's accounts or any other check which they consider appropriate.
4. 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 information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an invoice declaration.

Article 34

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the EFTA-Tunisia Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said 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 EFTA States and Tunisia 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 an EFTA State or Tunisia 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 or EUR-MED at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 37

Sub-Committee on customs and origin matters

1. A Sub-Committee of the Joint Committee on Customs and Origin Matters is hereby established.
2. The functions of the Sub-Committee shall be to exchange information, review developments, prepare and co-ordinate positions, prepare technical amendments to the rules of origin and assist the Joint Committee regarding:
3. rules of origin and administrative co-operation as set out in this Protocol;
4. other matters that are referred to the Sub-Committee by the Joint Committee.
5. The Sub-Committee shall be chaired alternatively by a representative of an EFTA State or Tunisia for an agreed period of time. The chairperson shall be designated at the first meeting of the Sub-Committee. The Sub-Committee shall act by consensus.
6. The Sub-Committee shall report to the Joint Committee. The Sub-Committee may make recommendations to the Joint Committee on matters related to its functions.
7. The Sub-Committee shall meet as often as required. It may be convened by the Joint Committee, by the chairperson of the Sub-Committee on his/her own initiative or upon request of any Party. The venue shall alternate between Tunisia and an EFTA State.
8. A provisional agenda for each meeting shall be prepared by the chairperson in consultation with all Parties, and forwarded to the Parties, as a general rule, not later than two weeks before the meeting.

Article 38

Transitional provision for goods in transit or storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in an EFTA State or in Tunisia in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR.1 or EUR-MED issued retrospectively by the customs

authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 13.

Article 39

Annexes

The Annexes to this Protocol shall form an integral part thereof.

JOINT DECLARATION ON RULES OF ORIGIN

Bearing in mind the technical and economic developments in the Parties, the EFTA States and Tunisia agree to co-operate with the European Union with the view of further improvement of the rules of origin in the Euro-Mediterranean cumulation system including a general introduction of the full cumulation regime.

ANNEX I TO PROTOCOL B

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

If this forging has been forged in the Party concerned 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 Party concerned. 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 that have been carded, combed or otherwise processed, but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and the 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, a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
- 5.2 However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- 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 per cent of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp), or woollen yarn 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 their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only 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 per cent in respect of this yarn.

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

Note 6:

- 6.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7

- 7.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum-distillation;
 - (b) 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 per cent 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 per cent 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 per cent 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, any combination of these operations or like operations, do not confer origin.

ANNEX II TO PROTOCOL B

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

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3)	or (4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9 0901 0902 ex 0910	Coffee, tea, maté and spices; except for: Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion Tea, whether or not flavoured Mixtures of spices	Manufacture in which all the materials of Chapter 9 used are wholly obtained Manufacture from materials of any heading Manufacture from materials of any heading 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 ex 1106	Products of the milling industry; malt; starches; inulin; wheat gluten; except for: Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained 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 1302	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) 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 - Other	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 Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15 1501 1502 1504 ex 1505 1506 1507 to 1515	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for: Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste - Other Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: - Solid fractions - Other Refined lanolin Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: - Solid fractions - Other Vegetable oils and their fractions:	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207 Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture from crude wool grease of heading 1505 Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	

(1)	(2)	(3)	or (4)
1516	- 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 - Solid fractions, except for that of jojoba oil - Other 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 from materials of any heading, except that of the product Manufacture from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used are wholly obtained Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	

(1)	(2)	(3)	or (4)
ex 1703 1704	- Other sugars in solid form, containing added flavouring or colouring matter - Other Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter Sugar confectionery (including white chocolate), not containing cocoa	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 Manufacture in which all the materials used are originating 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 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 - Other	Manufacture from cereals of Chapter 10 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % 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 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 <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3)	or (4)
ex 2004 and ex 2005 2006 2007 ex 2008 2009	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) 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 - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 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 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 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 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 Manufacture from materials of any heading, except that of the product 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 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 2101 2103	Miscellaneous edible preparations; except for: 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 Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	

(1)	(2)	(3) or	(4)
ex 2104 2106	- Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard Soups and broths and preparations therefor Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005 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 2202 2207	Beverages, spirits and vinegar; except for: 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 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 that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained 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 Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

(1)	(2)	(3)	or (4)
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 ex 2301 ex 2303 ex 2306 2309	Residues and waste from the food industries; prepared animal fodder; except for: Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption 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 Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained Manufacture in which all the maize used is wholly obtained Manufacture in which all the olives used are wholly obtained 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 2402 ex 2403	Tobacco and manufactured tobacco substitutes; except for: Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes Smoking tobacco	Manufacture in which all the materials of Chapter 24 used are wholly obtained Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25 ex 2504	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for: Natural crystalline graphite, with enriched carbon content, purified and ground	Manufacture from materials of any heading, except that of the product Enriching of the carbon content, purifying and grinding of crude crystalline graphite	

(1)	(2)	(3)	or	(4)
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm		
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm		
ex 2518	Calcined dolomite	Calcination of dolomite not calcined		
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽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		

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

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

¹ For the special conditions relating to "specific processes", see Introductory Note 7.2.

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.

⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽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	
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

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 Notes 7.1 and 7.3.

(1)	(2)	(3)	or	(4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽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		
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals 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 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 Manufacture in which the value of all the materials used does not exceed 40 % 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 Notes 7.1 and 7.3.

(1)	(2)	(3)	or (4)
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 - Other -- Human blood -- 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 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 Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

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

(1)	(2)	(3)	or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾	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" ⁽²⁾ 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

¹ 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.

² A "group" is regarded as any part of the heading separated from the rest by a semicolon.

(1)	(2)	(3)	or	(4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽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		
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	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 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

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

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

(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 - 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 used does not exceed 50 % of the ex-works price of the product 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	

(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 - Other	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 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	

(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	
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 - Industrial fatty alcohols	Manufacture from materials of any heading, except that of the product 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: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
3912	- 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)		
3916 to 3921	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		
	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 ⁽¹⁾		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁾		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 ex 3917	and 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

¹ 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.

² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)	or (4)
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product	

¹ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

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

(1)	(2)	(3)	or (4)
ex 4410 to ex 4413 ex 4415 ex 4416 ex 4418 ex 4421	- Sanded or end-jointed - Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards Packing cases, boxes, crates, drums and similar packings, of wood Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood - Builders' joinery and carpentry of wood - Beadings and mouldings Match splints; wooden pegs or pins for footwear	Sanding or end-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48 ex 4811 4816 4817	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: Paper and paperboard, ruled, lined or squared only 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 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 Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex 4818 ex 4819 ex 4820 ex 4823	Toilet paper Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres Letter pads Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47 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 Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47	
ex Chapter 49 4909 4910	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings 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 - Other	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 4909 and 4911 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 Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50 ex 5003	Silk; except for: Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste	

(1)	(2)	(3)	or	(4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽¹⁾: - 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 - Other	Manufacture from single yarn ⁽²⁾ Manufacture from ⁽³⁾: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
ex Chapter 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		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽¹⁾: - 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 - Other	Manufacture from single yarn ⁽²⁾ Manufacture from ⁽³⁾: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽¹⁾: - 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 - Other	Manufacture from single yarn ⁽²⁾ Manufacture from ⁽³⁾: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽¹⁾ : - 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 - Other	Manufacture from single yarn ⁽²⁾ Manufacture from ⁽³⁾ : - 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	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
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 ⁽¹⁾: - 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 - Other	Manufacture from single yarn ⁽²⁾ Manufacture from ⁽³⁾: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽¹⁾: - 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 ⁽²⁾: - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product	
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 ⁽³⁾: - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5605	- Other 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 ⁽¹⁾: - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from ⁽²⁾: - 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 ⁽³⁾: - 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 ⁽⁴⁾: - natural fibres, or - chemical materials or textile pulp However:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
	- Of other felt - Other	- 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 Manufacture from ⁽¹⁾: - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from ⁽²⁾: - 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 - Other	Manufacture from single yarn ⁽³⁾ Manufacture from ⁽⁴⁾:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5805 5810	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 Embroidery in the piece, in strips or in motifs	- natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product 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 5902	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 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 - Other	Manufacture from yarn Manufacture from yarn Manufacture from chemical materials or textile pulp	

(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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ⁽²⁾: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902:		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
5907	- Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ :	
		- 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	
5908	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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
	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 - Other	Manufacture from tubular knitted gas-mantle fabric 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	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3)	or (4)
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 - Other	Manufacture from ⁽¹⁾: - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ⁽²⁾, -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽³⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽⁴⁾, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from ⁽⁵⁾: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁴ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

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

(1)	(2)	(3)	or	(4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from ⁽¹⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ⁽²⁾ ⁽³⁾ Manufacture from ⁽⁴⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 ex 6210 and ex 6216	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁵⁾ ⁽⁶⁾ Manufacture from yarn ⁽⁷⁾ 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 ⁽⁸⁾ Manufacture from yarn ⁽⁹⁾ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁰⁾		

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ See Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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

⁶ See Introductory Note 6.

⁷ See Introductory Note 6.

⁸ See Introductory Note 6.

⁹ See Introductory Note 6.

¹⁰ See Introductory Note 6.

(1)	(2)	(3)	or (4)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered - Other	Manufacture from unbleached single yarn ⁽¹⁾⁽²⁾ 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 ⁽³⁾ Manufacture from unbleached single yarn ⁽⁴⁾⁽⁵⁾ or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - Embroidered	Manufacture from yarn ⁽⁶⁾ 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 ⁽⁷⁾	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
² See Introductory Note 6.
³ See Introductory Note 6.
⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
⁵ See Introductory Note 6.
⁶ See Introductory Note 6.
⁷ See Introductory Note 6.

(1)	(2)	(3)	or (4)
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other	Manufacture from yarn ⁽¹⁾ 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 ⁽²⁾ 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 from yarn ⁽³⁾	
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered -- Other	Manufacture from materials of any heading, except that of the product Manufacture from ⁽⁴⁾: - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁵⁾⁽⁶⁾ 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 Manufacture from unbleached single yarn ⁽⁷⁾⁽⁸⁾	

¹ See Introductory Note 6.

² See Introductory Note 6.

³ See Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ See Introductory Note 6.

⁶ 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.

⁷ See Introductory Note 6.

⁸ 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.

(1)	(2)	(3)	or (4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : - 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 - Other	Manufacture from ⁽²⁾ ⁽³⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁴⁾ ⁽⁵⁾	
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	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

³ See Introductory Note 6.

⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵ See Introductory Note 6.

(1)	(2)	(3)	or (4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾	
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 ⁽²⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures 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:		

¹ See Introductory Note 6.

² See Introductory Note 6.

(1)	(2)	(3)	or	(4)
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹⁾	Manufacture from non-coated glass-plate substrate of heading 7006		
	- Other	Manufacture from materials of heading 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001		
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001		
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001		
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of 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		

¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3)	or (4)
ex Chapter 71 ex 7101 ex 7102, ex 7103 and ex 7104 7106, 7108 and 7110 ex 7107, ex 7109 and ex 7111 7116 7117	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: Natural or cultured pearls, graded and temporarily strung for convenience of transport Worked precious or semi-precious stones (natural, synthetic or reconstructed) Precious metals: - Unwrought - Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from unworked precious or semi-precious stones 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 Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 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 7207	Iron and steel; except for: Semi-finished products of iron or non-alloy steel	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	

(1)	(2)	(3)	or (4)
7208 to 7216 7217 ex 7218, 7219 to 7222 7223 ex 7224, 7225 to 7228 7229	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel Wire of iron or non-alloy steel Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel Wire of stainless steel 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 Wire of other alloy steel	Manufacture from ingots or other primary forms of heading 7206 Manufacture from semi-finished materials of heading 7207 Manufacture from ingots or other primary forms of heading 7218 Manufacture from semi-finished materials of heading 7218 Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224 Manufacture from semi-finished materials of heading 7224	
ex Chapter 73 ex 7301 7302 7304, 7305 and 7306 ex 7307	Articles of iron or steel; except for: Sheet piling Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Manufacture from materials of any heading, except that of the product Manufacture from materials of heading 7206 Manufacture from materials of heading 7206 Manufacture from materials of heading 7206, 7207, 7218 or 7224 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	

(1)	(2)	(3)	or	(4)
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product		
ex Chapter 74	Copper and articles thereof; except for:	Manufacture:		
		- from materials of any heading, except that of the product, and		
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7401	Copper mattes; cement copper (precipitated 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		

(1)	(2)	(3)	or	(4)
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture:		
		- from materials of any heading, except that of the product, and		
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7601	Unwrought aluminium	Manufacture:		
		- from materials of any heading, except that of the product, and		
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
		or		
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium		
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product		
ex 7616	Aluminium articles other than gauze, cloth, grill, 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		

(1)	(2)	(3)	or (4)
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of 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 - Other	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 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	

(1)	(2)	(3)	or (4)
8206 8207 8208 ex 8211 8214 8215	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale 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 Knives and cutting blades, for machines or for mechanical appliances Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 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) Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	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 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: - 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 from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83 ex 8302 ex 8306	Miscellaneous articles of base metal; except for: Other mountings, fittings and similar articles suitable for buildings, and automatic door closers Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product 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 Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	

(1)	(2)	(3)	or (4)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ⁽¹⁾	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

¹ This rule shall apply until 31.12.2005.

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

(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders 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 - Other	Manufacture 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 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

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

(1)	(2)	(3)	or (4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands 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	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: - Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

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

(1)	(2)	(3)	or (4)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies: - Monolithic integrated circuits - 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 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 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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
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

(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 cm³ -- Exceeding 50 cm³	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 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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

(1)	(2)	(3)	or	(4)
	- 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	Rotocrafts	Manufacture from materials of any heading, including other materials of heading 8804		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
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

(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	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

(1)	(2)	(3)	or (4)
	- Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading 9018 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 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	
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	

(1)	(2)	(3)	or (4)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories - Other	Manufacture 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 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	

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

(1)	(2)	(3)	or (4)
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 - Other	Manufacture 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 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 ex 9401 and ex 9403 9405 9406	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: Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m² or less 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 Prefabricated buildings	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture 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 Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)	or (4)
ex Chapter 95 9503 ex 9506	Toys, games and sports requisites; parts and accessories thereof; except for: Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product 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 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 ex 9601 and ex 9602 ex 9603 9605 9606 9608	Miscellaneous manufactured articles; except for: Articles of animal, vegetable or mineral carving materials 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 Travel sets for personal toilet, sewing or shoe or clothes cleaning Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks 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 Manufacture from "worked" carving materials of the same heading as the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 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 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 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	

(1)	(2)	(3)	or (4)
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 A TO PROTOCOL B

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/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the contracting parties may reserve the right to print the 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 EUR.1

1. Exporter <i>(Name, full address, country)</i>	EUR.1 N° A 000.000		
See notes overleaf before completing this form			
2. Certificate used in preferential trade between And <i>(insert appropriate countries, group of countries or territories)</i>			
3. Consignee <i>(Name, full address, country)</i> <i>(Optional)</i>	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 <i>(Optional)</i>	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, m³, etc.)	10. Invoices <i>(Optional)</i>
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Stamp Form No. From Customs office Issuing country or territory Date (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: (Signature)	

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested (Place and date) Stamp (Signature)	Verification carried out shows 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). (Place and date) Stamp (Signature) (1) Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter <i>(Name, full address, country)</i>	EUR.1 N° A 000.000		
See notes overleaf before completing this form			
3. Consignee <i>(Name, full address, country)</i> <i>(Optional)</i>	2. Application for a certificate to be used in preferential trade between and <i>(insert appropriate countries, group of countries or territories)</i>		
	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 <i>(Optional)</i>	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, m³, etc.)	10. Invoices <i>(Optional)</i>	

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 enabled these goods to meet the above conditions:

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

SUBMIT the following supporting documents ⁽¹⁾:

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

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any 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 III B TO PROTOCOL B

Specimens of movement certificate EUR-MED and application for a movement certificate EUR-MED

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the contracting parties may reserve the right to print the 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 <i>(Name, full address, country)</i>	EUR-MED No A 000.000		
See notes overleaf before completing this form.			
2. Certificate used in preferential trade between And <i>(Insert appropriate countries, groups of countries or territories)</i>			
3. Consignee <i>(Name, full address, country) (Optional)</i>	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 <i>(Optional)</i>	7. Remarks ☐ Cumulation applied with <i>(name of the country/countries)</i> ☐ No cumulation applied. <i>(Insert X in the appropriate box)</i>		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>	
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document ⁽²⁾ FormNo Of Customs office Issuing country or territory Place and date <i>(Signature)</i>		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date <i>(Signature)</i>	

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested. (Place and date) Stamp (Signature)	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). (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 or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter <i>(Name, full address, country)</i>	EUR-MED No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee <i>(Name, full address, country) (Optional)</i>	2. Application for a certificate to be used in preferential trade between and <i>(Insert appropriate countries or groups of countries or territories)</i>	
	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 <i>(Optional)</i>	7. Remarks ☐ Cumulation applied with <i>(name of the country/countries)</i> ☐ No cumulation applied. <i>(Insert X in the appropriate box)</i>	
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices <i>(Optional)</i>

(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 A TO PROTOCOL B

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.

English version

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

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 ... Ursprungswaren sind ⁽²⁾.

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⁾.

Icelandic Version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr. ... ⁽¹⁾), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ... fríðindauppruna ⁽²⁾.

Norwegian Version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... ⁽¹⁾) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... preferanseopprinnelse ⁽²⁾.

Arabic Version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم⁽¹⁾) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من⁽²⁾.

.....³
(Place and date)

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

¹ When the invoice declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

² Origin of products to be indicated.

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

⁴ See Article 22(7) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX IVB TO PROTOCOL B

Text of the invoice declaration EUR-MED

The invoice declaration EUR-MED, 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.

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.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

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 ... Ursprungswaren sind⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

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⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

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⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied⁽³⁾

Icelandic Version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollýfirvalda nr. ... ⁽¹⁾), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ... fríðindauppruna ⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾

Norwegian Version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... ⁽¹⁾) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... preferanseopprinnelse ⁽²⁾

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾

Arabic Version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم ⁽¹⁾) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من ⁽²⁾.

- cumulation applied with(name of the country/countries)
- no cumulation applied ⁽³⁾

4

.....
(Place and date)

5

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

¹ When the invoice declaration is made out by an approved exporter within the meaning of Article 23 of the Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

² Origin of products to be indicated.

³ Complete and delete as necessary

⁴ These indications may be omitted if the information is contained on the document itself.

⁵ See Article 22 (7) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V TO PROTOCOL B

**List of countries or territories participating in the Euro-Mediterranean partnership
based on the Barcelona Declaration and affected by the provisions on cumulation
referred to in paragraph 2 of Articles 3 and 4**

Algeria

Egypt

Israel

Jordan

Lebanon

Morocco

Syria

Tunisia

PLO for the benefit of the Palestinian Authority

ANNEX VI TO PROTOCOL B

Supplier's declaration

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in an EFTA State or Tunisia have been used in an EFTA State or Tunisia to produce these goods:

Description of the goods supplied ⁽¹⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			
Total value			

2. All the other materials used in an EFTA State or Tunisia to produce these goods originate in an EFTA State or Tunisia;

3. The following goods have undergone working or processing outside an EFTA State or Tunisia in accordance with Article 12 of Protocol B to the Agreement between the EFTA States and Tunisia and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside an EFTA State or Tunisia ⁽⁴⁾
	(Place and date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

-
- (1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

- (2) The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from an EFTA State which has been obtained there by weaving non-originating yarn, it is sufficient for an EFTA State supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the fourth column the value of non-originating bars.

- (3) '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 an EFTA State or Tunisia.

The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

-
- ⁽⁴⁾ 'Total added value' shall mean all costs accumulated outside an EFTA State or Tunisia, including the value of all materials added there. The exact total added value acquired outside an EFTA or Tunisia must be given per unit of the goods specified in the first column.