

**EEC-MALTA
ASSOCIATION AGREEMENT AND
PROTOCOLS
AND OTHER BASIC TEXTS**



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AND OTHER BASIC TEXTS**

Cataloguing data can be found at the end of this publication

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AGREEMENT

**establishing an association between the European Economic
Community and Malta**

AGREEMENT

Establishing an Association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES, of the one
part, and

THE GOVERNMENT OF MALTA, of the other part,

Determined to consolidate and to extend the economic and commercial
relations existing between the European Economic Community and
Malta,

Aware of the importance of the harmonious development of trade
between the Contracting Parties,

Whereas, while observing the provisions of the General Agreement on
Tariffs and Trade, the object of this Agreement is the progressive
elimination of obstacles to trade between the European Economic
Community and Malta, and whereas it provides that, eighteen months
before the expiry of the first stage, negotiations may be opened with a
view to determining the conditions under which a customs union
between the Community and Malta could be established,

Have decided to conclude an Agreement establishing an Association
between the European Economic Community and Malta, in accordance
with Article 238 of the Treaty establishing the European Economic
Community, and to this end have designated as Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Mr Sigismund von Braun,
President-in-Office of the Council of the European Communities;

Mr Franco Maria Malfatti,
President of the Commission of the European Communities;

THE GOVERNMENT OF MALTA:

Dr Giorgio Borg Olivier,
Minister of Commonwealth and Foreign Affairs;

WHO, having exchanged their Full Powers, found in good and due form,

HAVE AGREED UPON THE FOLLOWING PROVISIONS:

Article 1

By this Agreement, an Association is established between the European Economic Community and Malta.

Article 2

1. The aim of the Agreement is progressively to eliminate obstacles as regards the main body of trade between the European Economic Community and Malta and thus to contribute to the development of international trade.
2. The Agreement provides for two successive stages, the first being of five years' duration and the second, in principle, of five years.
3. Negotiations are provided for during the eighteen months preceding the expiry of the first stage, with a view to defining the content of the second stage, providing for a further elimination of obstacles to trade between the European Economic Community and Malta and the adoption by Malta of the Common Customs Tariff.
4. The first stage shall be governed by the provisions set forth hereinafter.

Title I

TRADE

Article 3

1. Products originating in Malta, shall, on importation into the Community, benefit from the provisions set forth in Annex I.
 2. Products originating in the Community shall, on importation into Malta, benefit from the provisions set forth in Annex II.
 3. The Contracting Parties shall take all appropriate measures, whether general or particular, to ensure fulfilment of the obligations arising out of the Agreement.
- They shall refrain from any measure likely to jeopardize the achievement of the aims of the Agreement.

Article 4

Any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, a discrimination between the products of one Contracting Party and like products originating in the other Contracting Party shall be forbidden.

Article 5

The rules governing trade applied by Malta to products originating in or exported to the Community may not give rise to any discrimination between the Member States, or between nationals or companies of these States.

The rules governing trade applied by the Community to products originating in or exported to Malta may not give rise to any discrimination between Maltese nationals or companies.

Article 6

To the extent that export duties are levied on products of one Contracting Party exported to the other Contracting Party, such duties shall not be higher than those applicable to products exported to the most favoured third country.

Article 7

The provisions set forth in the Protocol shall determine the rules of origin to be applied to the products covered by the Agreement.

Article 8

1. If one of the Controlling Parties finds that dumping is being practised in its relations with the other Contracting Party, it may, following consultations within the Council of Association, have recourse to protective measures against such practices in accordance with the provisions of the Agreement relating to the application of Article VI of the General Agreement on Tariffs and Trade.

In case of urgency, such Contracting Party may, after having informed the Council of Association, take the provisional measures provided for in the said Agreement. Consultations shall be held on such measures not later than two weeks after their implementation.

2. In the event of measures being taken against drawbacks and subsidies, the Contracting Parties undertake to comply with the provisions of Article VI of the General Agreement on Tariffs and Trade.

3. Any dumping practices, drawbacks or subsidies which have been ascertained, and any measures taken against them, shall, at the request of one of the Contracting Parties, give rise to consultations within the Council of Association at three-monthly intervals.

Article 9

Payments relating to trade in goods, and the transfer of such payments to the Member State in which the creditor is resident, or to Malta, shall be free from any restrictions, to the extent that such transactions fall within the provisions of this Agreement.

Article 10

1. If serious disturbances occur in a sector of Malta's economic activity or jeopardize its external financial stability, or if difficulties arise which result in the deterioration of the economic situation of any area of Malta, Malta may take the necessary safeguard measures.

Such measures and the procedures for applying them shall be notified to the Council of Association without delay.

2. If serious disturbances occur in a sector of the economic activity of the Community or of one or more of its Member States, or jeopardize their external financial stability, or if difficulties arise which result in the deterioration of the economic situation of any area of the Community, the Community may take, or may authorize the Member State or States concerned to take, the necessary safeguard measures.

Such measures and the procedures for applying them shall be notified to the Council of Association without delay.

3. For the purpose of implementing paragraphs 1 and 2 above, the measures selected must, as a matter of priority, be such as would least disturb the functioning of the regime established by this Agreement. Such measures shall not exceed the limits of what is strictly necessary to remedy the difficulties that have arisen.

4. Consultations may be held within the Council of Association concerning measures taken pursuant to paragraphs 1 and 2.

Article 11

The provisions of this Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy, public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic, or archaeological value, or the protection of industrial or commercial property. However, such prohibitions or restrictions shall not constitute a means of arbitrary discrimination or a disguised restriction on trade.

Title II

GENERAL AND FINAL PROVISIONS

Article 12

1. A Council of Association is hereby established, which shall be responsible for the administration of this Agreement and shall supervise its implementation. For this purpose, it shall make recommendations, and shall take decisions in the cases provided for under Title II.

2. The Contracting Parties shall keep each other informed and, at the request of either Party, shall hold consultations within the Council of Association with a view to the proper implementation of this Agreement.

3. The Council of Association shall lay down its rules of procedure in a Decision.

Article 13

1. The Council of Association shall consist of the members of the Council and members of the Commission of the European Communities, on the one hand, and of members of the Government of Malta, on the other. Members of the Council of Association may arrange to be represented, in accordance with the conditions to be laid down in the rules of procedure.

2. The Council of Association shall take its decisions by common agreement.

Article 14

1. The Council of Association shall be presided in turn by each of the Contracting Parties, in accordance with the provisions to be adopted in the rules of procedure of the Council of Association.

2. Meetings of the Council of Association shall be convened once a year by its President.

The Council of Association shall, in addition, meet whenever circumstances so require, at the request of either of the Contracting Parties, in accordance with the conditions to be laid down in its rules of procedure.

3. The Council of Association may decide to set up any committee that can assist it in the discharge of its tasks.

In its rules of procedure, the Council of Association shall determine the composition and duties of such committees and how they shall function.

Article 15

This Agreement may be denounced by either Contracting Party, subject to six months' notice in advance being given.

Article 16

1. This Agreement shall apply on the one hand, to the European territories to which the Treaty establishing the European Community applies, and, on the other hand, to the territory of the Maltese Islands.

2. The Agreement shall also apply to the French Overseas Departments in the sectors of this Agreement corresponding to those mentioned in Article 227(2), first paragraph, of the Treaty establishing the European Economic Community.

The conditions governing the application to the said Departments of the provisions of this Agreement relating to other sectors, shall be determined at a later date by agreement between the Contracting Parties.

Article 17

Annexes I and II and the Protocol shall form an integral part of this Agreement.

Article 18

This Agreement shall come into force on the first day of the month following the date on which the Contracting Parties have notified each other that the necessary procedures to this end have been completed.

Article 19

This Agreement is drawn up in duplicate, in the German, French, Italian, Dutch and English languages, each of these texts being equally authentic.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Abkommen gesetzt.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent Accord.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente Accordo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Overeenkomst hebben gesteld.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Agreement.

Geschehen zu Valletta am fünften Dezember neunzehnhundertsiebzig.

Fait à La Valette, le cinq décembre mil neuf cent soixante-dix.

Fatto a La Valletta, il cinque dicembre millenovecentosettanta.

Gedaan te Valletta, de vijfde december negentienhonderdzeventig.

Done at Valletta on this fifth day of December in the year one thousand nine hundred and seventy.

Im Namen des Rates der Europäischen Gemeinschaften,

Pour le Conseil des Communautés européennes,

Per il Consiglio delle Comunità Europee,

Voor de Raad der Europese Gemeenschappen,

For the Council of the European Communities,

Sigismund von Braun

Franco Maria MALFATTI

Mit dem Vorbehalt, daß für die Europäische Wirtschaftsgemeinschaft erst dann endgültig eine Verpflichtung besteht, wenn sie der anderen Vertragspartei notifiziert hat, daß die durch den Vertrag zur Gründung der Europäischen Wirtschaftsgemeinschaft vorgeschriebenen Verfahren, namentlich die Anhörung des Europäischen Parlaments, stattgefunden haben.

Sous réserve que la Communauté économique européenne ne sera définitivement engagée qu'après notification à l'autre partie contractante de l'accomplissement des procédures requises par le traité instituant la Communauté économique européenne et notamment la consultation de l'Assemblée.

Con riserva che la Comunità economica europea sarà definitivamente vincolata soltanto dopo la notifica all'altra parte contraente dell'espletamento delle procedure richieste dal trattato che istituisce la Comunità economica europea e, in particolare, dell'avvenuta consultazione del Parlamento europeo.

Onder voorbehoud dat de Europese Economische Gemeenschap eerst definitief gebonden zal zijn na kennisgeving aan de andere Overeenkomstsluitende Partij van de vervulling der door het Verdrag tot oprichting van de Europese Economische Gemeenschap vereiste procedures, met name van de raadpleging van het Europese Parlement.

Provided that the Community shall be finally bound only after the other Contracting Party has been notified that the procedures required by the Treaty establishing the European Economic Community, and, in particular, consultation of the European Parliament, have been completed.

Im Namen der Regierung Malta,

Pour le gouvernement de Malte,

Per il governo di Malta,

Voor de Regering van Malta,

For the Government of Malta,

Giorgio BORG OLIVIER

ANNEX I

Implementation of Article 3(1) of the Agreement

Article 1

Subject to the special provisions laid down in Article 2, the customs duties applicable on importation into the Community of products originating in Malta, other than those falling under Annex II of the Treaty establishing the European Economic Community and other than those mentioned in Lists A and B of this Annex, shall be those of the common customs tariff reduced by 70%.

Article 2

Within the limits of annual Community tariff quotas, the products listed below, originating in Malta, shall, on importation into the Community, benefit from the reductions in customs duties provided for in Article 1.

| CCT heading | Description of goods | Annual Community tariff quota |
|-------------|---|-------------------------------|
| 55.05 | Cotton yarn, not put up for retail sale | 750 tonnes |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning | 600 tonnes |
| 60.05 | Outer garments, clothing accessories and other articles, knitted or crocheted, not elastic nor rubberized | 100 tonnes |
| 61.01 | Men's and boy's outer garments | 300 tonnes |

Article 3

1. Without prejudice to the levying of a variable element, determined in accordance with Articles 6 and 7 of Regulation (EEC) No 1059/69 laying down the trading arrangements applying to certain goods obtained from the processing of agricultural products, the fixed element levied on importation into the Community of products listed below which originate in Malta shall be reduced by 70%:

2. The provisions of paragraph 1 above shall be applied in accordance with the terms set out in Article 4.

Article 4

1. The rates of the Common Customs Tariff duties to be taken into consideration for calculating the reduced duties mentioned in Articles 1 and 2 shall be those effectively applied at any given time vis-à-vis third States.

2. The reduced duties, calculated in accordance with the provisions of Articles 1 and 2 shall be applied by approximating to the first lowest decimal point.

Article 5

Products referred to in Articles 1 and 2, and originating in Malta, shall not, on importation into the Community, be subject to taxes having an effect equivalent to customs duties.

Article 6

Should the date of entry into force of the Agreement not coincide with the beginning of the calendar year, the quotas referred to in Article 2 shall be applied *pro rata temporis*:

- (i) for the first year, as from the date on which the Agreement comes into force;
- (ii) for the last year, until the date on which the first stage expires.

Article 7

Products originating in Malta referred to in this Annex, including products mentioned in List A, may be imported into the Community free of quantitative restrictions.

This provision shall be without prejudice to the rules governing the importation of petroleum products.

Article 8

In respect of products referred to in this Annex, other than those falling under Annex II of the Treaty establishing the European Economic Community, the Community reserves the right, particularly for the purpose of avoiding certain distortions of competition or the replacement of trade to amend the system provided for in this Annex, in the event of specific regulations being laid down as a consequence of the implementation of the common agricultural policy.

In adopting such regulations or amending this system, the Community shall take the interests of Malta into account.

LIST A

relating to products imported into the Community under specific regulations as a consequence of the implementation of the common agricultural policy, and excluded from the treatment provided for in Article 1

| CCT heading | Description of goods |
|-------------|--|
| 17.02 | Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: A. Lactose and lactose syrup: I. containing in the dry state 99% or more by weight of pure product B. Glucose and glucose syrup: I. containing in the dry state 99% or more by weight of pure product: (a) Glucose in white crystalline powder, whether or not agglomerated (b) Other |
| ex 17.04 | Sugar confectionery, not containing cocoa—excluding liquorice extract containing more than 10% by weight of sugar, but not containing other added substances |
| 18.06 | Chocolate and other food preparations containing cocoa |
| 19.01 | Malt extract |
| 19.02 | Preparations of flour; starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa |
| 19.04 | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) |
| 19.06 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products |
| 19.07 | Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit |
| ex 21.01 | Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof—excluding roasted chicory and extracts thereof |
| 21.06 | Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Yeasts for making bread |
| ex 21.07 | Food preparations not elsewhere specified or included, containing sugar, milk products, cereals or cereal products ⁽¹⁾ |

⁽¹⁾ The description of goods concerns only products which, on importation into the Community, are subject to the charges laid down in the Common Customs Tariff, consisting of: (a) an *ad valorem* duty, constituting the fixed element of such charge; (b) a variable element.

| CCT heading | Description of goods |
|-------------|---|
| ex 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: — containing milk or milk fats |
| 29.04 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. Mannitol III. Sorbitol |
| ex 35.01 | Casein, caseinates and other casein derivatives |
| 35.02 | Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) ovo-albumin and lacto-albumin: 1. Dried (in sheets, flakes, crystals, powders, etc.) 2. Other |
| 35.05 | Dextrins and dextrin glues; soluble or roasted starches; starch glues |
| 38.12 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of starchy substances |

LIST B
relating to Article 1

| CCT heading | Description of goods |
|-------------|---|
| 27.10 | Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum or shale oils, these oils being the basic constituents of the preparations: A. Light oils: III. For other uses B. Medium oils: III. For other uses C. Heavy oils: I. Diesel oil: (c) for other uses II. Fuel oils: (c) for other uses III. Lubricating and other oils: (c) for blending in accordance with the conditions set out in Additional Note 7 to Chapter 27 (d) for other uses |
| 27.11 | Petroleum gases and other gaseous hydrocarbons: A. Propane and butane: III. For other uses |
| 27.12 | Petroleum jelly: A. Crude: III. For other uses B. Other |
| 27.13 | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral wax, whether or not coloured: B. Other I. Crude: (c) for other uses II. Other |
| 27.14 | Petroleum bitumen, petroleum coke and other petroleum and shale oil residues: C. Other |
| 55.09 | Other woven fabrics of cotton |

ANNEX II

Implementation of Article 3(2) of the Agreement

Article 1

The customs duties and taxes having equivalent effect applicable on the importation into Malta of products originating in the Community, other than those mentioned in Lists A and B to this Annex, shall be those of the Maltese customs tariff reduced by the following percentages and according to the following timetable:

| Timetable | Rate of Reduction |
|--|-------------------|
| On the date of entry into force of the Agreement | 15% |
| As from the beginning of the third year | 25% |
| As from the beginning of the fifth year | 35% |

Article 2

1. The tariff system applied by Malta to products originating in the Community may not be less favourable than that applied to products originating in the most favoured third State.

2. Until the end of the fourth year of the Agreement, the provisions of paragraph 1 shall not be applicable in respect of States granted preferential treatment by Malta at the time of entry into force of the Agreement.

However, the tariff measures taken by Malta shall not have the effect of increasing any preference enjoyed by the States referred to in the above sub-paragraph.

Article 3

1. The customs duties and taxes having equivalent effect applicable on the importation into Malta of products originating in the Community mentioned in List A shall be those of the Maltese customs tariff, reduced by the percentages and according to the timetable set out in Article 1, provided that such reductions do not exceed the number of points shown under each heading in relation to the Maltese general tariff.

2. For the products mentioned in List B, no tariff reduction shall be made during the first stage of the Agreement.

Article 4

1. The rates of duties of the Maltese customs tariff to be taken into consideration for the purpose of calculating the reduced duties referred to in Article 1 shall be those of the Maltese general tariff effectively applied at any given time *vis-à-vis* third States. The reduced duties shall be applied by approximating to the nearest lower decimal point.

2. In the event of the introduction or modification of customs duties in the Maltese Customs Tariff, or of taxes having equivalent effect, the reduction percentages granted to the Community pursuant to Article 1 shall remain unchanged.

Article 5

1. Without prejudice to the right of Malta to modify the duties in its customs tariff and the taxes having equivalent effect, and notwithstanding the provisions of Articles 1 and 4, and to the extent that protective measures prove necessary to meet the requirements of its industrialization and development, Malta may reintroduce, increase, or establish customs duties. Such customs duties may not exceed a level of 20% *ad valorem*, and in certain special and exceptional cases, of 25% *ad valorem*. Such measures may only be applied to a maximum volume of 10% of the total value of Maltese imports from the Community during 1969.

2. Such measures may not be taken unless they are necessary to protect, and to further the development of, any new processing industry not existing in Malta at the time of entry into force of the Agreement, they shall only be applicable in respect of a specific form of production.

3. Twelve months after the reintroduction, increase or establishment of such customs duties, Malta shall proceed to an annual tariff reduction of 10% with regard to imports originating in the Community.

4. The measures referred to in paragraph 1 shall be taken after consultations within the Council of Association. Such consultations shall take place at the earliest possible opportunity.

Article 6

Malta shall refrain from introducing new quantitative restrictions on the importation of products originating in the Community.

This provision shall not effect the regulations applicable to the importation of petroleum products.

The treatment applied to the Community as regards quantitative restrictions shall be at least as favourable as that applied to the most favoured State.

Article 7

1. In respect of products referred to in this Annex other than those falling under Annex II of the Treaty establishing the European Economic Community, Malta reserves the right, particularly for the purpose of avoiding certain distortions of competition or the replacement of trade, to amend the system provided for in this Annex, in the event of specific regulations being laid down as a consequence of the implementation of its agricultural policy.

In adopting such regulations or amending this system, Malta shall take interests of the Community into account.

2. In respect of products referred to in this Annex falling under Annex II of the Treaty establishing the European Economic Community, Malta reserves the right, in the event of the adoption of regulations, to amend the system provided for in this Annex.

In adopting such regulations or amending this system, Malta shall take the interests of the Community into account.

3. In respect of products referred to in this Annex falling under Annex II of the Treaty establishing the European Economic Community, Malta reserves the right, in the event of the amendment of its regulations, to amend the system provided for in this Annex.

In amending this system, Malta shall confer on imports originating in the Community a benefit comparable with that provided for in this Annex.

4. Consultations may take place within the Council of Association with a view to implementing the provisions of this Article.

LIST A

relating to paragraph 1 of Article 3

| Maltese tariff heading (BTN) | Description of goods | Reduction of the general tariff expressed in number of points |
|------------------------------|--|---|
| 17.05 (A) | Liquid soft drink concentrates | 10 |
| (B) | Dry soft drink concentrates | 10 |
| 19.03 | Macaroni, spaghetti and similar products | 10 |
| 20.02 (B) | Peas and beans, preserved | 10* |
| 20.04 | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallized) | 10 |
| 20.06 (B) | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit, in airtight containers, other than roasted and salted nuts imported for repacking in Malta | 10 |
| 20.07 (A) | Fruit juices, concentrated | 10 |
| 21.07 (A) | Ice cream | 10 |
| (B) and (C) | Liquid and dry soft drink concentrates | 10 |
| 22.01 (B) | Aerated waters | 10 |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07 | 10 |
| 22.05 | Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: | |
| | (A) Imported in casks or tanks: | |
| | (1) not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C | 5/- per hectolitre |
| | (B) Imported in bottles: | |
| | (1) Still | 5/- per hectolitre |
| | (2) Sparkling | 5/- per hectolitre |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: | |
| | (A) Imported in casks or tanks: | |
| | (1) not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C | 5/- per hectolitre |
| | (B) Imported in bottles: | |
| | (1) Still | 5/- per hectolitre |

| Maltese tariff heading (BTN) | Description of goods | Reduction of the general tariff expressed in number of points |
|------------------------------|---|---|
| 22.07 (B) | Other fermented beverages (for example: cider, perry and mead): | |
| | (A) Imported in casks or tanks: | |
| | (1) Not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C | 5/- per hectolitre |
| | (B) Imported in bottles: | |
| | (1) Still | 5/- per hectolitre |
| | (2) Sparkling | 5/- per hectolitre |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: | |
| | (B) Other | 1/- per litre of alcohol content |
| 22.09 | Spirits (other than those of heading 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: | |
| | (A) not exceeding 20° underproof by Sykes hydrometer | 1/- per litre |
| | (B) exceeding 20° underproof but not exceeding the strength of proof (London Proof) | 1/- per litre |
| | (C) exceeding the strength of proof (London Proof) | 1/- per proof litre |
| 24.01 | Unmanufactured tobacco; tobacco refuse | 6d per kg |
| 25.23 | Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker | 4/- per 1000 kg |
| 27.10 | Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum or shale oils, these oils being the basic constituents of the preparations: | |
| | (A) Lubricating oils and greases regardless of density | 14 |
| 28.13 (A) | Carbon dioxide | 2d per kg net |
| 33.06 (E) | Perfumery, cosmetics and toilet preparations:—Other | 10 |
| 43.03 | Articles of furskin | 14 |
| 43.04 | Artificial fur and articles made thereof | 14 |
| 60.03 (A) | Women's stockings of man-made fibres in continuous filament | 14* |
| | (C) Women's stockings of other material | 14* |
| 60.05 (A) | Cardigans, jackets, pullovers, sweaters and the like | 14* |
| 61.01 (A) | Men's trousers, shorts, slacks and jeans | 14* |

| Maltese tariff heading (BTN) | Description of goods | Reduction of the general tariff expressed in number of points |
|------------------------------|--|---|
| 61.02 | Women's, girls' and infants' outer garments | 14* |
| 61.03 | | |
| (A) (i) (1) | Men's shirts, collar attached | 14* |
| (A) (ii) | Boys' shirts | 14* |
| (B) | Pyjamas, men's and boys' | 14* |
| 61.07 (A) | Ties | 14* |
| 61.09 (A) | Brassières | 14* |
| 64.02 | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material: | |
| | (A) with uppers of leather and soles of any material or with soles of leather or composition leather and uppers of other materials: | |
| | (i) 20 cm in length or less | 10* |
| | (ii) 26 cm in length or less | 10* |
| | (iii) more than 26 cm in length | 10* |
| 64.03 | Footwear with outer soles of wood or cork: | |
| | (A) Containing leather: | |
| | (i) 20 cm in length or less | 10* |
| | (ii) 26 cm in length or less | 10* |
| | (iii) more than 26 cm in length | 10* |
| 64.04 | Footwear with outer soles of other materials: | |
| | (A) Containing leather: | |
| | (i) 20 cm in length or less | 10* |
| | (ii) 26 cm in length or less | 10* |
| | (iii) more than 26 cm in length | 10* |
| 64.05 | Parts of footwear (including uppers, insoles and screw-on heels) of any materials except metal | |
| | (A) Uppers of leather | 10 |
| 71.01 | Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) | 15 |
| 71.02 (B) | Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport);—Other | 15 |

| Maltese tariff heading (BTN) | Description of goods | Reduction of the general tariff expressed in number of points |
|------------------------------|--|---|
| 71.03 (B) | Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):—Other | 15 |
| 71.12 | Articles of jewellery and parts thereof, of precious metal or rolled precious metal | 15 |
| 71.13 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12 | 15 |
| 71.14 | Other articles of precious metal or rolled precious metal | 15 |
| 71.15 | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | 15 |
| 83.13 (A) | Crown corks of base metal | 14* |
| 84.12 | Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: (A) of the household type | 5 |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus (C) Other (1) Wireless sets (2) Radio gramophones (3) Television receivers (4) Other | 5 5 5 5 |
| 85.21 | Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas-filled valves and tubes, cathode ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; crystal valves (e.g. transistors); mounted piezo-electric crystals: (B) Other | 5 |
| 87.02 (B) | Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):—Other | 15* |
| 87.03 (B) | Special purpose motor lorries and vans, (such as breakdown lorries, fire engines, fire-escapes, snowploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02:—Other | 15 |

| Maltese tariff heading (BTN) | Description of goods | Reduction of the general tariff expressed in number of points |
|------------------------------|--|---|
| 87.04 (B) | Chassis fitted with engines for the motor vehicles falling within heading No 87.01, 87.02 or 87.03 | 15 |
| 87.05 | Bodies (including cabs) for the motor vehicles falling within heading No 87.01, 87.02 or 87.03 | 15 |
| 89.01 (B) | Ships, boats and other vessels not falling within any of the following headings of this Chapter (89):—Other | 14 |
| 91.01 | Pocket-watches, wrist-watches and other watches, including stop-watches: (A) Gold, silver or platinum watches (including rolled or plated with such metals) | 15 |
| 91.09 | Watch cases and parts of watch cases, including blanks thereof: (A) Gold, silver or platinum (including rolled or plated with such metals) | 15 |
| 92.11 | Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape-decks with or without sound heads | 4 |
| Chapter 93 | Arms and ammunition; parts thereof | 15 |
| 94.01 (C) | Other seats, including parts | 15 |
| 94.03 (B) | Other furniture of wood, and parts thereof | 15 |
| Chapter 95 | Articles and manufactures of carving or moulding material | 15 |
| 97.04 | Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites): (A) Coin or disc operated machines of the kinds used in cafes, funfairs, etc., for games of skill or chance (e.g. pintables of various types) and machines for various games (football, revolver practice, etc.) | 14 |
| 98.03 | Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, penholders, pencil holders, and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05: (A) Made wholly of gold, silver or platinum or plated with such metals | 15 |

| Maltese tariff heading (BTN) | Description of goods | Reduction of the general tariff expressed in number of points |
|------------------------------|--|---|
| 98.14 | Scent sprays and similar sprays of a kind used for toilet purposes, and mounts and heads therefore | 14 |

*For the following headings, the reduction in the specific duty shall not in each case exceed:

| | |
|--------------------|---|
| 20.02 (B): | 12s. 6d. per 100 kg |
| 60.03 (A): | 4d. per pair |
| (C): | 6d. per pair |
| 60.05 (A): | 8d. per piece |
| 61.01 (A): | 1s. 0d. per piece |
| 61.02: | 8d. per piece |
| 61.03 (A) (i) (I): | 1s. 5d. per piece |
| (A) (ii): | 8d. per piece |
| (B): | 8d. per piece |
| 61.07 (A): | 2d. per piece |
| 61.09 (A): | 3d. per piece |
| 64.02 (A) (i): | NIL |
| (ii): | 2s. 6d. per pair |
| (iii): | 2s. 6d. per pair |
| 64.03 (A) (i): | NIL |
| (ii): | 2s. 6d. per pair |
| (iii): | 2s. 6d. per pair |
| 64.04 (A) (i): | NIL |
| (ii): | 2s. 6d. per pair |
| (iii): | 2s. 6d. per pair |
| 83.13 (A): | 2d. per gross (the additional duty of 6s. per gross shall remain unchanged) |
| 85.04 (B): | 3s. per accumulator |
| 87.02 (B): | £30 sterling per passenger car, and £18 sterling per other vehicle |

LIST B

relating to paragraph 2 of Article 3

| Maltese tariff heading | Description of goods |
|-------------------------|---|
| 02.01 | Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen |
| 02.02 | Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen |
| 02.03 | Poultry liver, fresh, chilled, frozen, salted or in brine |
| 02.04 | Other meat and edible meat offals, fresh, chilled or frozen |
| 02.06 (A) (B) (D) | Bacon Ham, dried, salted or smoked Other meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked |
| 04.02 | Milk and cream, preserved, concentrated or sweetened: (A) liquid or semi-solid, unsweetened (B) liquid or semi-solid, sweetened |
| 04.03 (A) | Butter put up for retail sale |
| 07.01 | Vegetables, fresh or chilled: (A) Potatoes: (1) for consumption (B) Tomatoes: (1) released between 1 May and 31 December, both dates inclusive (C) Onions (D) Garlic (E) Green peas (F) Green beans (G) Kidney beans (H) Others |
| 07.02 (A) (B) | Peas, frozen Other vegetables, frozen |
| 15.13 (A) | Margarine |
| 16.01 | Sausages and the like, of meat, meat offal or animal blood |
| 16.02 | Other prepared or preserved meat or meat offal: (A) Corned beef (C) Other |

| Maltese tariff heading | Description of goods |
|-------------------------|--|
| 17.01 | Beet sugar and cane sugar, solid: (A) Put up for retail sale (B) In bulk: (1) Raw (2) Refined |
| 19.07 | Bread, ships' biscuits and other ordinary bakers' wares not containing sugar, honey, eggs, fats, cheese or fruit |
| 19.08 (A) (B) (C) | Biscuits, all kinds, with the exception of cream crackers Cream crackers Pastry, cakes and other fine bakers' wares |
| 20.02 (A) | Tomato extract and sauce or tomatoes otherwise preserved |
| 20.07 (C) | Grape, must, unfermented |
| 21.07 (D) | Sweetening agents (for example, saccharine, dulcin), in tablets or other forms making them a food preparation |
| 22.03 | Beer made from malt: (A) Beer imported in tanks or casks (B) Beer imported in bottles or tins shall pay an additional duty per hectolitre |
| 22.04 | Grape must in fermentation, or with fermentation arrested otherwise than by the addition of alcohol |
| 22.05 | Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: (A) Imported in casks or tanks: (2) Not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C (3) Exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: (A) Imported in casks or tanks: (2) Not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C (3) Exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C |
| 22.07 (B) | Other fermented beverages (for example: cider, perry and mead): (A) Imported in casks or tanks: (2) Not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C (3) Exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: (A) Methylated spirits |

| Máltese tariff heading | Description of goods |
|------------------------|--|
| 24.02 | Manufactured tobacco; tobacco extracts and essences: (A) Cigarettes (B) Cigars and cigarillos (C) Other manufactured tobacco: (1) Pipe tobacco, chewing tobacco and snuff (2) Other, including tobacco cut or cut and blended but not further manufactured |
| 27.10 | Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum or shale oils, these oils being the basic constituents of the preparations: (B) Light oils with a density up to 0.780 exclusive at 15.5°C (this density includes motor vehicle spirit) (C) Oils with a density of 0.780 to 0.810 exclusive at 15.5°C (this density includes oil for household purposes—kerosene—aviation turbine fuels and white spirit) (D) Oils with a density of 0.810 to 0.900 exclusive at 15.5°C (this density includes so-called gas and diesel oil) |
| 27.11 | Petroleum gases and other gaseous hydrocarbons: (A) Propane and butane |
| 36.06 (A) (B) | Matches in containers of not more than 20 matches Matches in containers of more than 20 matches |
| 44.15 | Plywood, blockboard, laminboard, battenboard and veneered panels, whether or not containing any material other than wood; inlaid wood and wood marquetry |
| 44.16 | Cellular wood panels, whether or not faced with base metal |
| 44.17 | 'Improved' wood, in sheets, blocks or the like |
| 44.18 | Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets blocks or the like |
| 48.07 (A) | Printed wrapping paper of a width not exceeding 102 cm |
| 64.01 | Footwear with outer soles and uppers of rubber or artificial plastic material |
| 64.02 | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material: (B) Other |
| 64.03 (B) | Footwear with outer soles of wood or cork:—Other |
| 64.04 (B) | Footwear with outer soles of other materials:—Other |

| Maltese tariff heading | Description of goods |
|------------------------|--|
| 73.10 | <p>Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:</p> <p>(A) Building bars and rods of a size of from 6 mm to 26 mm in diameter (both included):</p> <ul style="list-style-type: none">(1) Round and oval, whether plain or deformed and square-twisted, of Thomas commercial quality or equivalent or BSS mild steel or equivalent(2) Other |
| 97.04 | <p>Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites):</p> <p>(B) Playing cards</p> |
| 93.10 | <p>Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks</p> |

PROTOCOL

relating to the definition of the concept of 'originating' products and to methods of administrative cooperation

Chapter I

PROVISIONS RELATING TO THE DEFINITION OF THE CONCEPT OF 'ORIGINATING' PRODUCTS

Article 1

For the purpose of implementing the provisions of the Agreement establishing an Association between the European Economic Community and Malta, the following products shall be considered as:

1. Products originating in the Community, provided that they have been transported to Malta directly, within the meaning of Article 5:
 - (a) products wholly obtained in the Member States;
 - (b) products obtained in the Member States, in the manufacture of which products other than those referred to in (a) above are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Malta.
2. Products originating in Malta, provided that they have been transported to the importing Member State directly, within the meaning of Article 5:
 - (a) products wholly obtained in Malta;
 - (b) products obtained in Malta, in the manufacture of which products other than those referred to in (a) above are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the European Economic Community.

The products listed in List C shall be temporarily excluded from the scope of this Protocol

Article 2

The following shall be considered as wholly obtained either in the Member States or in Malta, within the meaning of Article 1, subparagraphs 1(a) and 2(a):

- (a) Mineral products extracted from the ground thereof;
- (b) Vegetable products harvested therein;
- (c) Live animals born and raised therein;
- (d) Products from live animals raised therein;
- (e) Products from hunting and fishing conducted therein;
- (f) Marine products taken from the sea by their vessels;
- (g) Scrap and waste resulting from manufacturing operations and used articles, provided that they have been collected therein and are only fit for the recovery of raw materials;
- (h) Goods obtained therein exclusively from animals or products referred to in (a) to (g) or derivatives therefrom.

Article 3

For the purpose of implementing the provisions of Article 1, subparagraphs 1(b) and 2(b), the following shall be considered as sufficient working or processing:

- (a) Working or processing as a result of which the goods obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, except however, working or processing appearing in List A, where the special provisions of that list apply;
- (b) Working or processing appearing in List B.

'Tariff headings' shall mean the headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

Article 4

Where the Lists A and B referred to in Article 3 provide that the goods obtained in a Member State or Malta shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

on the one hand,

as regards products whose importation can be proved: their customs value at the time of importation;

as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory of the State where manufacture takes place;

on the other hand,

the ex-factory price of the goods obtained, less internal taxes refunded or refundable on exportation.

Article 5

The following shall be considered as transported directly from the exporting Member State to Malta or from Malta to the importing Member State:

- (a) Goods transported without passing through territory other than that of Contracting Parties;
- (b) Goods transported through territories other than those of Contracting Parties, or transhipped in such territories, if the passage in such territories or the transhipment is covered by a single transport document drawn up in a Member State or in Malta.

Transhipments carried out in the ports of territories other than those of Contracting Parties shall not be considered as interrupting direct transport if such transhipments are caused by *force majeure* or are the result of an act of God at sea.

Chapter II

PROVISIONS RELATING TO THE ORGANIZATION OF
METHODS OF ADMINISTRATIVE COOPERATION

Article 6

'Originating' products within the meaning of this Protocol shall, in the importing Member State or in Malta, benefit from the provisions of the Agreement, upon submission of an A.M. 1 movement certificate issued by the customs authorities of Malta or the customs authorities of the Member State.

Any such products, however, which form part of postal consignments (including parcels), shall, provided that the consignments contain only 'originating' products and that the value does not exceed one thousand

units of account per consignment, benefit from the provisions of the Agreement in Malta or in the Member States, on the presentation of form A.M. 2.

Article 7

Movement certificates A.M. 1 shall be issued only on application being made in writing by the exporter, on the form prescribed for this purpose.

Article 8

The A.M. 1 movement certificate shall be endorsed by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporters as soon as actual exportation has been effected or ensured.

In exceptional circumstances, an A.M. 1 movement certificate may also be endorsed after the exportation of the goods to which it refers, if it was not submitted at the time of such exportation because of an error or involuntary omission. In this case, the certificate shall bear a special reference to the conditions in which it was endorsed.

An A.M. 1 movement certificate may be endorsed only in cases where it can serve as documentary evidence for the purpose of implementing the preferential treatment laid down in the Agreement.

Article 9

Movement certificates A.M. 1 must be submitted, within four months from the date of endorsement by the customs authorities of the exporting Member State, to the customs authorities of the importing Member State where the goods are delivered.

Article 10

Movement certificates A.M. 1 must be made out on a form of which a specimen is annexed to this Protocol. They shall be drawn up in one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the exporting country. They shall be typewritten or handwritten, in the latter case, they shall be completed in ink and in capital letters.

Each certificate shall measure 21 × 29.7 cm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 64 grams per square metre or between 25 and 30 grams per square metre of air-dried paper is used. It shall have a green machine-turned background making any falsification by chemical or mechanical means apparent to the eye.

On the front of each certificate, a diagonal pattern of three blue stripes, each 3 mm wide, shall run from the bottom left hand corner to the top right hand corner.

The Member States and Malta may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each form must carry reference to such approval. Each form must bear the name and address of the printer or a sign by which the printer can be identified. It shall also bear a serial number which can be identified.

Article 11

In the importing State, movement certificates shall be submitted to the customs authorities, in accordance with the provisions made in the laws and regulations of that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the provisions of the Agreement.

Article 12

Form A.M. 2, of which a specimen is annexed to this Protocol, shall be completed by the exporter. It shall be drawn up in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. It shall be type-written or hand written, in the latter case it shall be completed in ink and in capital letters.

Form A.M. 2 is composed of two parts, each part being 21 × 14.8 cm. The paper used shall be white sized writing paper not containing mechanical pulp and weighing not less than 64 grams per square metre. On the front of each part, a diagonal pattern of three blue stripes, each 3 mm wide, shall run from the bottom left hand corner to the top right hand corner.

Form A.M. 2 may be perforated mechanically so that the two parts may be separated and the portion of the form to be affixed on the consignment can be detached. The back of this portion may be adhesive.

The Member States and Malta may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must carry a reference to such approval. Each form must bear the name and address of the printer or a sign by which the printer can be identified. It shall also bear a serial number by which it can be identified.

Article 13

For each postal consignment, an A.M. 2 form shall be completed. After completing and signing the two parts of the form, the exporter shall insert his declaration (Part 1) in the consignment and stick the label from Part 2 of form A.M. 2 on the outer packing of the consignment.

These provisions do not dispense exporters from complying with any formalities required by customs or postal regulations.

Article 14

Unless they suspect some irregularity, the customs authorities of the importing Member State or Malta shall admit as benefiting from the provisions of the Agreement any goods contained in a consignment bearing an A.M. 2 label.

For the purpose of a survey or in a case of doubt as to regularity, the customs authorities of a Member State or of Malta may ask for a customs examination by the customs authorities of Malta or the Member State, forwarding, for this purpose, Part 1 of the A.M. 2 form contained in the consignment, and may suspend, while waiting for the result of such examination, the application of the provisions of the Agreement. In such cases, withdrawal of the consignment shall nevertheless be open to the importer, subject to any preventive measures considered necessary.

Article 15

1. Member States and Malta shall admit as 'originating' products benefiting from the provisions of the Agreement, without requiring

the production of an A.M. 1 movement certificate or the completion of an A.M. 2 form, goods sent as small packages to private persons or forming part of passengers' personal luggage, in so far as such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the addressee or passenger or his family, it being evident from the nature and quality of the goods that no commercial purpose is in view, shall not be considered as importations by way of trade. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of passengers' personal luggage.

Article 16

In order to ensure the proper application of the provisions of this Chapter, the Member States and Malta shall assist each other, through their respective customs administrations, for the purpose of checking the authenticity and correctness of A.M. 1 movement certificates and of exporters' declarations made on A.M. 2 forms.

The Council of Association shall draw up any recommendations necessary for the application of the provisions of this Protocol, especially the provisions of this Chapter, so that the methods of administrative cooperation may be applied in due course in the Member States and in Malta.

Chapter III

FINAL PROVISIONS

Article 17

The Member States and Malta shall take all the measures necessary for the A.M. 1 movement certificates to be produced, in accordance with the provisions of Article 11, as from the date of entry into force of the Agreement.

Explanatory Notes

Note 1—Article 1

The term 'in the Member States' or 'in Malta' shall also cover territorial waters and ships operating on the high seas, including 'factory ships' on which the fish caught is worked or processed, provided that they satisfy the conditions laid down in Explanatory Note 4.

Note 2—Article 1

In order to determine whether goods originate in a Member State or in Malta, it shall not be necessary to establish whether the power and fuel, plant and equipment and machines and tools used to obtain such goods originate or not in third States.

Note 3—Article 1

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic value of a durable nature apart from its function as packing.

Note 4—Article 2 (f)

The term 'their vessels' shall apply only to vessels:

- (a) which are registered in a Member State or in Malta;
- (b) which sail under the flag of a Member State or of Malta;
- (c) which are owned to an extent of at least 50% by nationals of Member States or Malta, or by a company or firm with its head office in one of these States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a Member State or Malta, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to States party to the Agreement, to public bodies or to nationals of the said States;
- (d) of which the captain and officers are all nationals of the Member States or Malta;
- (e) of which at least 75% of the crew are nationals of the Member States or Malta.

Article 18

Malta, the Member States and the Community shall, each to the extent to which they are concerned, take the necessary steps to implement the provisions of this Protocol.

Article 19

The explanatory notes, Lists A, B and C, the specimen of the A.M. 1 movement certificate and that of the A.M. 2 form shall form an integral part of this Protocol.

Article 20

Goods which conform to the provisions of Chapter I and which, on the date of entry into force of the Agreement, are either being transported or are being held in a Member State or Malta under temporary warehouse procedure, in bonded warehouses or in free zones, may be allowed to benefit from the provisions of the Agreement, subject to the submission—within four months from that date—to the customs authorities of the importing country of an A.M. 1 movement certificate, drawn up retroactively by the authorities of the exporting State, and of any documents that provide supporting evidence of direct transport.

Note 5—Article 4

'Ex factory price' shall mean the price paid to the manufacturer in whose undertaking the sufficient working or processing is carried out. Where such working or processing is carried out successively in two or more undertakings, the price to be taken into account shall be that paid to the last manufacturer.

Note 6—Article 8

Where an A.M. 1 movement certificate relates to goods originally imported from a Member State or Malta, and re-exported in the same condition, the new certificates issued by the re-exporting State must compulsorily show in which country the original movement certificate was issued.

Note 7—Article 13

After completing the A.M. 2 form, the exporter shall insert the words 'A.M. 2', followed by the serial number of the form used, either on the C. 1 green label or on the C. 2 or C. 2 M declaration, or under the heading 'Observations' of the CP 3 or CP 3 M customs declarations.

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of 'originating' products on the products undergoing such operations, or conferring this status only subject to certain conditions

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------------------|--------------|---|---|
| Customs Tariff No | Description | | |
| All Nos in the Customs Tariff | All products | <ol style="list-style-type: none"> 1. Operations intended to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in brine, in sulphur water or in other solutions, removal of damaged parts, and like operations) 2. Simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up 3. (a) Changes of packing and breaking up and assembling of consignments; (b) placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations 4. Affixing on products or packages thereof marks, labels, or other like distinctive signs | |
| | | <ol style="list-style-type: none"> 5. Mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down by the Council of Association to enable them to be considered as originating either in the Community or Malta 6. Assembly of parts of articles in order to constitute a complete article 7. A combination of two or more operations referred to in items 1 to 6 above 8. Slaughter of animals | |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|---|--|--|--|
| | Description | | | |
| 02.06 | Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked | | Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos 02.01 or 02.04 | |
| 03.02 | Fish, salted, in brine, dried or smoked | | Salting, placing in brine, drying or smoking of fish | |
| 04.02 | Milk and cream, preserved, concentrated or sweetened | | Preserving, concentrating of milk or cream of heading No 04.01, or addition of sugar to these products | |
| 04.03 | Butter | | Manufactured from milk or cream | |
| 04.04 | Cheese and curd | | Manufacture from products of heading Nos 04.01, 04.02 and 04.03 | |
| 07.02 | Vegetables (whether or not cooked) preserved by freezing | | Freezing of vegetables | |
| 07.03 | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption | | Placing in brine or in other solutions, of vegetables of heading No 07.01 | |
| 07.04 | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared | | Drying, dehydration, evaporation, cutting, breaking, powdering of vegetables of heading Nos 07.01 to 07.03 inclusive | |
| 08.10 | Fruit (whether or not cooked), preserved by freezing, not containing added sugar | | Freezing of fruit | |
| 08.11 | Fruit provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption | | Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09 inclusive | |
| 08.12 | Fruit dried (other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05) | | Drying of fruit | |
| 11.01 | Cereal flours | | Manufacture from cereals | |
| 11.02 | Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground | | Manufacture from cereals | |

| Customs Tariff No | Products obtained | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|--|--|--|
| | Description | | |
| 11.03 | Flours of the leguminous vegetables falling within heading No 07.05 | Manufacture from dried leguminous vegetables | |
| 11.04 | Flours of the fruits falling within any heading in Chapter 8 | Manufacture from fruits of Chapter 8 | |
| 11.05 | Flour, meal and flakes of potato | Manufacture from potatoes | |
| 11.06 | Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06 | Manufacture from products of heading No 07.06 | |
| 11.07 | Malt, roasted or not | Manufacture from cereals | |
| 11.08 | Starches; inulin | Manufacture from cereals of Chapter 10, from potatoes or other products of Chapter 7 | |
| 11.09 | Gluten and gluten flour, roasted or not | Manufacture from cereals or cereal flours | |
| 15.01 | Lard and other rendered pig fat; rendered poultry fat | Manufacture from products of heading No 02.05 | |
| 15.02 | Unrendered fats of bovine cattle, sheep or goats; tallow (including 'premier jus') produced from those fats | Manufacture from products of heading No 02.05 | |
| 15.04 | Fats and oils of fish and marine mammals, whether or not refined | Manufacture from fish or marine mammals, caught by fishing vessels of countries not party to the Agreement | |
| 15.06 | Other animal oils and fats (including neat's foot oil and fats from bones or waste) | Manufacture from products of Chapter 2 | |
| ex 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified, not including oils derived from China wood, linseed, tung, oleococca, oiticica, Japan wax and myrtle wax; and also not including oils to be used for technical or industrial uses other than the manufacture of foodstuffs | Extracting from products of Chapters 7 and 12 | |
| 16.01 | Sausages and the like, of meat, meat offal or animal blood | Manufacture from products of Chapter 2 | |
| 16.02 | Other prepared or preserved meat or meat offal | Manufacture from products of Chapter 2 | |
| 16.04 | Prepared or preserved fish, including caviar and caviar substitutes | Manufacture from products of Chapter 3 | |
| 16.05 | Crustaceans and molluscs, prepared or preserved | Manufacture from products of Chapter 3 | |
| 17.02 | Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel | Manufacture from any kind of product | |
| 17.04 | Sugar confectionery, not containing cocoa | Manufacture from other products of Chapter 17 | |

| Customs Tariff No | Products obtained | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met | |
|----------------------|--|--|--|--|
| | Description | | | |
| 17.05 | Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion | Manufacture from any product | | |
| 18.06 | Chocolate and other food preparations containing cocoa | Manufacture from products of Chapter 17 or manufacture in which the value of the cocoa beans used exceeds 40% of the value of the finished product | | |
| 19.02 | Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa | Manufacture from cereals and derived products, meat, milk and sugars | | |
| 19.03 | Macaroni, spaghetti and similar products | | | Manufacture from durum wheat |
| 19.04 | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches | Manufacture from various products | | |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) | Manufacture from various products | | |
| 20.01 | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard | Preserving of vegetables and fruit, fresh frozen or temporarily preserved, or preserved in vinegar | | |
| 20.02 | Vegetables prepared or preserved otherwise than by vinegar or acetic acid | Preserving of vegetables fresh or frozen | | |
| 20.03 | Fruit preserved by freezing, containing added sugar | | | Manufacture from 'originating' fruit of Chapter 8 and 'originating' products of Chapter 17 |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 20.04 | Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallized) | | Manufacture from 'originating' fruit and products of Chapter 17 |
| ex 20.05 | Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, containing added sugar | | Manufacture from 'originating' fruit and products of Chapter 17 |
| 20.06 | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts, including groundnuts, roasted B. Other | | Manufacture, without the addition of sugar or spirit, in which the value of 'originating' products of heading Nos 08.01, 08.05 or 12.01 used represents at least 60% of the value of the finished product Manufacture from 'originating' products of Chapters 8, 17 and 22 |
| ex 20.07 | Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit | | Manufacture from 'originating' products of Chapters 8 and 17 |
| ex 21.01 | Roasted chicory and extracts, essences and concentrates thereof | Manufacture from fresh or dried chicory roots | |
| ex 22.06 | Vermouths | Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.05 | |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength | Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.15 | |
| 22.09 | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages | Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.05 | |
| 22.10 | Vinegar and substitutes for vinegar | Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.05 | |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 23.04 | Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils | Manufacture from various products | |
| 23.07 | Sweetened forage; other preparations of a kind used in animal feeding | Manufacture from cereals and derived products, meat, milk, sugars and molasses | |
| ex 24.02 | Cigarettes, cigars and cigarillos, tobacco for smoking | | Manufacture in which at least 70% by quantity of products of heading No 24.01 used are 'originating' products |
| ex 28.13 | Hydrobromic acid | Any manufacture from products of heading No 28.01 | |
| ex 28.19 | Zinc oxide | Any manufacture from products of heading No 79.01 | |
| 28.27 | Lead oxides | Any manufacture from products of heading No 78.01 | |
| ex 28.28 | Lithium hydroxide | Any manufacture from products of heading No 28.42 | |
| ex 28.29 | Lithium fluoride | Any manufacture from products of heading Nos 28.28 or 28.42 | |
| ex 28.30 | Lithium chloride | Any manufacture from products of heading Nos 28.28 or 28.42 | |
| ex 28.33 | Bromides | Any manufacture from products of heading Nos 28.01 and 28.13 | |
| ex 28.38 | Aluminium sulphate | Any manufacture from products of heading No 28.20 | |
| ex 28.42 | Lithium carbonate | Any manufacture from products of heading No 28.28 | |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met | |
|----------------------|---|--|---|--|--|
| | Description | | | | |
| ex 29.02 | Organic bromides | | Any manufacture from products of heading Nos 28.01 or 28.13 | | |
| ex 29.02 | Trichlorodi (chlorophenyl) ethane | | | | |
| ex 29.35 | Pyridine; alpha-picoline; beta-picoline; gamma-picoline | | | | Transformation of ethanol into chloral and condensation of chloral with monochlorobenzol |
| ex 29.35 | Vinylpyridine | | | | Transformation of acetylene into acetaldehyde and transformation of acetaldehyde into pyridine or picoline |
| ex 29.38 | Nicotinic acid (Vitamin PP) | | | | Transformation of acetaldehyde into picolines and transformation of picolines into vinylpyridine |
| ex 30.03 | Medicaments (including veterinary medicaments) containing antibiotics | | Any manufacture from antibiotics of heading No 29.44 | Transformation of acetaldehyde into beta-picoline and transformation of beta-picoline into nicotinic acid | |
| 31.05 | Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished products | |
| 32.06 | Colour lakes | | Any manufacture from products of heading Nos 32.04 or 32.05 | | |
| 32.07 | Other colouring matter; inorganic products of a kind used as luminophores | | Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white | | |
| 35.05 | Dextrins; soluble or roasted starches; starch glues | | Any manufacture from various products | | |
| 38.11 | Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, flypapers) | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product | |
| 38.12 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product | |
| 38.13 | 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 rods and electrodes | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product | |
| ex 38.14 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product | |

| Customs Tariff No | Products obtained | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|---|---|--|
| | Description | | |
| 38.15 | Prepared rubber accelerators | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.17 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.18 | Composite solvents and thinners for varnishes and similar products | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 38.19 | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding: <ul style="list-style-type: none"> — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts, esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylenes; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No ex 38.01) in metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|---|--|---|--|
| | Description | | | |
| ex 39.02 | Polymers | | All manufactures from monomers listed in Chapter 29 | |
| 39.07 | Articles of products of the kinds described in heading Nos 39.01 to 39.06 | | Working of artificial plastic materials, cellulose ethers and esters, and artificial resins | |
| 40.05 | Plates, sheets and strip of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading Nos 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil), or with silica (with or without the addition of mineral oil), in any form, of a kind known as master-batch | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 41.02 | Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading Nos 41.06, 41.07 or 41.08 | | Tanning of raw hides and skins of heading No 41.01 | |
| 41.03 | Sheep and lamb skin leather except leather falling within heading Nos 41.06, 41.07 or 41.08 | | Tanning of raw hides and skins of heading No 41.01 | |
| 41.04 | Goat and kid skin leather, except leather falling within heading Nos 41.06, 41.07 or 41.08 | | Tanning of raw hides and skins of heading No 41.01 | |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 41.05 | Other kinds of leather, except leather falling within heading Nos 41.06, 41.07, or 41.08 | Tanning of raw hides and skins of heading No 41.01 | Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 inclusive (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared, obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished products |
| 41.08 | Patent leather and metallized leather | | |
| 43.03 | Articles of furskin | Making up from furskins in plates, crosses and similar forms (ex 43.02) | Manufacture from boards not cut to size |
| | Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled, or partly assembled | | |
| 45.03 | Articles of natural cork | | Manufacture from products of heading No 45.01 |
| 48.06 | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets | | Manufacture from paper pulp |
| 48.14 | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 48.15 | Other paper and paperboard, cut to size or shape | | Manufacture from paper pulp |
| 48.16 | Boxes, bags and other packing containers, of paper or paperboard | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 50.04 | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale | | Manufacture from products of heading No 50.01 |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 51.03 | Yarn of man-made fibres (continuous), put up for retail sale | | Manufacture from chemical products or textile pulp |
| 51.04 | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading Nos 51.01 or 51.02 | | Manufacture from chemical products or textile pulp |
| 53.06 | Yarn or carded sheep's or lambs' wool (woollen yarn), not put up for retail sale | | Manufacture from sheep's or lambs' wool, not carded or combed |
| 53.07 | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale | | Manufacture from sheep's or lambs' wool, not carded or combed |
| 53.08 | Yarn of fine animal hair (carded or combed), not put up for retail sale | | Manufacture from unprepared fine animal hair of heading No 53.02 |
| 53.09 | Yarn of horsehair or of other coarse animal hair, not put up for retail sale | | Manufacture from unprepared coarse animal hair of heading No 53.02 or from unprepared horsehair of heading No 05.03 |
| 53.10 | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale | | Manufacture from products of heading Nos 05.03, 53.01, 53.02, 53.03 or 53.04 |
| 53.11 | Woven fabrics of sheep's or lambs' wool or of fine animal hair | | Manufacture from products of heading Nos 53.01 to 53.05 inclusive |
| 54.04 | Flax or ramie yarn, put up for retail sale | | Manufacture from products of heading Nos 54.01 or 54.02 |
| 54.05 | Woven fabrics of flax or of ramie | | Manufacture from products of heading Nos 54.01 or 54.02 |
| 55.05 | Cotton yarn, not put up for retail sale | | Manufacture from products of heading Nos 55.01 or 55.03 |
| 55.06 | Cotton yarn, put up for retail sale | | Manufacture from products of heading Nos. 55.01 or 55.03 |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| Customs Tariff No | Description | | |
| 55.07 | Cotton gauze | | Manufacture from products of heading Nos 55.01, 55.03 or 55.04 |
| 55.08 | Terry towelling and similar terry fabrics, of cotton | | Manufacture from products of heading Nos 55.01, 55.03 or 55.04 |
| 55.09 | Other woven fabrics of cotton | | Manufacture from products of heading Nos 55.01, 55.03 or 55.04 |
| 56.01 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning | | Manufacture from chemical products of textile pulp |
| 56.02 | Continuous filament tow for the manufacture of man-made fibres (discontinuous) | | Manufacture from chemical products of textile pulp |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning | | Manufacture from chemical products of textile pulp |
| 56.05 | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale | | Manufacture from chemical products of textile pulp |
| 56.06 | Yarn of man-made fibres (discontinuous or waste), put up for retail sale | | Manufacture from chemical products of textile pulp |
| 56.07 | Woven fabrics of man-made fibres (discontinuous or waste) | | Manufacture from products of heading Nos 56.01 to 56.03 inclusive |
| 57.09 | Woven fabrics of true hemp | | Manufacture from products of heading No 57.01 |
| 57.10 | Woven fabrics of jute | | Manufacture from raw jute |
| 57.11 | Woven fabrics of other vegetable textile fibres | | Manufacture from products of heading Nos 57.02 or 57.04 |
| 58.01 | Carpets, carpeting and rugs, knotted (made up or not) | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive |
| 58.02 | Other carpets, carpeting, rugs, mats and matting, and 'Keleni', 'Schumacks' and 'Karamanie' rugs and the like (made up or not) | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive |
| 58.04 | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05) | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive |
| 58.05 | Narrow woven fabrics and narrow fabrics (boldec) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06 | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive |
| 58.06 | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive |
| 58.08 | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive |
| ex 58.09 | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; mechanically made lace, in the piece, in strips or in motifs | | Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive |
| 59.04 | Twine, cordage, ropes and cables, plaited or not | | Manufacture either from natural fibres or from chemical products of textile pulp |
| 59.05 | Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope | | Manufacture either from natural fibres or from chemical products of textile pulp |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|--|---|---|
| | Description | | | |
| 59.06 | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics, and articles made from such fabrics | | | Manufacture either from natural fibres or from chemical products or textile pulp |
| 59.07 | Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses | | | Manufacture from yarn |
| 59.08 | Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials | | | Manufacture from yarn |
| 59.09 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | | | Manufacture from yarn |
| 59.10 | Linoleum and materials prepared on a textile base in similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not | | | Manufacture from yarn |
| 59.11 | Rubberized textile fabrics other than rubberized knitted or crocheted goods | | | Manufacture from yarn |
| 59.12 | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like | | | Manufacture from yarn |
| 59.13 | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads | | | Manufacture from single yarn |
| 59.15 | Textile hosepipe and similar tubing, with or without lining, armour or accessories of other materials | | | Manufacture from single yarn |
| 59.16 | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material | | | Manufacture from single yarn |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|-------------------|---|---|---|
| | Description | | | |
| 59.17 | | Textile fabrics and textile articles, of a kind commonly used in mach- inery or plant | | Manufacture from products of heading Nos 50.01 to 50.03 inclu- sive, 51.01, 53.01 to 53.05 inclu- sive, 54.01, 55.01 to 55.04 inclu- sive, 56.01 to 56.03 inclusive, or 57.01 to 57.04 inclusive |
| Chapter 60 | | Knitted and crocheted goods: Of man-made textile fibres, contin- uous or discontinuous Other | | Manufacture from products of heading Nos 56.01 to 56.03 inclusive, from textile pulp, or from chemical products Manufacture from natural fibres, carded or combed |
| 61.01 | | Men's and boys' outer garments | | Manufacture from yarn or from unbleached fabric |
| 61.02 | | Women's, girls' and infants' outer garments | | Manufacture from yarn or from unbleached fabric |
| 61.03 | | Men's and boys' under garments, including collars, shirt fronts and cuffs | | Manufacture from yarn or from unbleached fabric |
| 61.04 | | Women's, girls' and infants' under garments | | Manufacture from yarn or from unbleached fabric |
| 61.05 | | Handkerchiefs | | Manufacture from yarn |
| 61.06 | | Shawls, scarves, mufflers, man- tillas, veils and the like | | Manufacture from yarn |
| 61.07 | | Ties, bow ties and cravats | | Manufacture from yarn |
| 61.08 | | Collars, tuckers, fallals, bodice- fronts, jabots, cuffs, flouncings, yokes and similar accessories and trim- mings for women's and girls' gar- ments | | Manufacture from yarn |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| Customs Tariff No | Description | | |
| 61.09 | Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic | | Manufacture from yarn |
| 61.10 | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods | | Manufacture from yarn |
| 61.11 | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) | | Manufacture from yarn |
| ex 62.01 | Travelling rugs and blankets, other than electrically heated | | Manufacture from unbleached yarn of Chapters 50 to 56 inclusive |
| 62.02 | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles | | Manufacture from single unbleached yarn |
| 62.03 | Sacks and bags, of a kind used for the packing of goods | | Manufacture from yarn |
| 62.04 | Tarpaulins, sails, awnings, sun-blinds, tents and camping goods | | Manufacture from single unbleached yarn |
| 62.05 | Other made up textile articles (including dress patterns) | | Manufacture in which the value of the products used does not exceed 40% of the value of the finished product |
| 64.01 | Footwear with outer soles and uppers of rubber or artificial plastic material | Manufacture from assemblies consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal | |
| ex 64.02 | Footwear with uppers of natural leather | Manufacture from assemblies consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal | |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|--|-------------------|--|---|--|
| | Description | | | |
| ex 64.02 | | Footwear other than with uppers of natural leather | Manufacture from assemblies consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal | |
| 64.03 | | Footwear with outer soles of wood or cork | Manufacture from assemblies consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal | |
| 64.04 | | Footwear with outer soles of other materials | Manufacture from assemblies consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal | |
| 65.03 | | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed | | Manufacture from fibre |
| 65.05 | | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not trimmed or not lined or trimmed | | Manufacture from yarn |
| 66.01 | | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 68.04 } ex 68.05 } ex 68.06 } | | Abrasives of silicon carbides | All manufactures from silicon carbides of heading No ex 28.56 | |
| ex 70.07 | | Cast or rolled glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive | |
| 70.08 | | Safety glass consisting of toughened or laminated glass, shaped or not | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive | |
| 70.09 | | Glass mirrors (including rear-view mirrors), unframed, framed or backed | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive | |
| 71.15 | | Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 73.12 | | Hoop and strip, of iron or steel, hot-rolled or cold-rolled | Cutting without rolling of coils of heading No 73.08 | |
| 73.13 | | Sheets and plates, of iron or steel, hot-rolled or cold-rolled | Cutting without rolling of coils of heading No 73.08 | |
| 74.03 | | Wrought bars, rods, angles, shapes and sections, of copper; copper wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.04 | | Wrought plates, sheets and strip, of copper of a thickness of more than 0.15 mm | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.05 | | Copper foil (whether or not embossed, cut in shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.06 | | Copper powder and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 74.07 | Tubes and pipes and blanks therefore, of copper; hollow bars of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.08 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.09 | Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.10 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.11 | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands of copper wire) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.12 | Expanded metal, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.13 | Chain and parts thereof, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Customs Tariff No | Products obtained | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|--|---|--|
| | Description | | |
| 74.14 | Nails, tacks, staples, hook nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel, with heads of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.15 | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotter-pins, washers and spring washers, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.16 | Springs, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.17 | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.18 | Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 74.19 | Other articles of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 75.02 | Wrought bars, rods, angles, shapes and sections of nickel; nickel ware | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 75.03 | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 75.04 | Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|--|--|---|--|
| | Description | | | |
| 75.05 | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 75.06 | Other articles of nickel | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.02 | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.03 | Wrought plates, sheets and strip, of aluminium of a thickness of more than 0.20 mm | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.04 | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.05 | Aluminium powders or flakes | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.06 | Tubes and pipes and blanks therefore, of aluminium; hollow bars of aluminium | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.07 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of aluminium | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| Customs Tariff No | Description | | |
| 76.08 | Structures, complete or incomplete, whether or not assembled, and parts of the structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.09 | Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.10 | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers) of aluminium of a description commonly used for the conveyance or packing of goods | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.11 | Compressed gas cylinders and similar pressure containers, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.12 | Stranded wire, cables, cordage, ropes, painted bands and the like, of aluminium wire, but excluding insulated electric wires and cables | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.13 | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.14 | Expanded metal, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 76.15 | Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.16 | Other articles of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 77.02 | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheet and strip, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow baths of magnesium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 77.03 | Other articles of magnesium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.02 | Wrought bars, rods, angles, shapes and sections, of lead; lead wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.03 | Wrought plates, sheets and strip, of lead of a weight exceeding 1 700 g/m ² | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.04 | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g/m ² ; lead powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.05 | Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.06 | Other articles of lead | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.02 | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.03 | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.04 | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example joints, elbows, sockets and flanges), of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.05 | Gutters, roof capping, skylight frames, and other fabricated building components, of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.06 | Other articles of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.02 | Wrought bars, rods, angles, shapes and sections, of tin; tin wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.03 | Wrought plates, sheets and strip, of tin of a weight exceeding 1 kg/m ² | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| Customs Tariff No | Description | | |
| 80.04 | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.05 | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 82.05 | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| 82.06 | Knives and cutting blades, for machines or for mechanical appliances | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|--|
| Customs Tariff No | Description | | |
| ex Chapter 84 | Boilers, machinery and mechanical appliances; excluding products of heading No 84.15 and sewing machines and furniture specially designed for sewing machines (heading ex No 84.41) | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| 84.15 | Refrigerators and refrigerating equipment (electrical and other) | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| ex 84.41 | Sewing machines; furniture specially designed for sewing machines | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used for the assembly of the head (motor excluded) are 'originating' products, and (b) the thread tension, crochet and zigzag mechanisms are 'originating' products |
| ex Chapter 85 | Electrical machinery and equipment; parts thereof, excluding products of heading Nos 85.14 or 85.15 | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |

(¹) In determining the value of parts, the following must be taken into account:
 (a) in respect of 'originating' parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the State where assembly is carried out;
 (b) in respect of other parts, the provisions of Article 4 of this Protocol determining:
 (i) the value of imported products,
 (ii) the value of products of undetermined origin.

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|--|
| Customs Tariff No | Description | | |
| 85.14 | Microphones and stands therefore; loudspeakers; audio-frequency electric amplifiers | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used are 'originating' products, and (b) all the transistors are 'originating' products |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus; radar apparatus and radio remote control apparatus | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| Chapter 86 | Railway and tramway locomotives, rolling-stock and parts thereof, railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered) | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| ex Chapter 37 | Vehicles other than railway or tramway rolling-stock and parts thereof, excluding products of heading No 87.09 | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| 87.09 | Motorcycles, autcycles and cycles fitted with an auxiliary motor, with or without sidecars; sidecars of all kinds | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|---|---|---|
| Customs Tariff No | Description | | |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; excluding products of heading Nos 90.05, 90.07, 90.08, 90.12 or 90.26 | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| 90.05 | Refracting telescopes (monocular and binocular), prismatic or not | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| 90.07 | Photographic cameras; photographic flashlight apparatus | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| 90.08 | Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| 90.12 | Compound optical microscopes, whether or not provided with means for photographing or projecting the image | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |

⁽¹⁾ In determining the value of parts, the following must be taken into account:

- (a) in respect of 'originating' parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the State where assembly is carried out;
- (b) in respect of other parts, the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

| Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|-------------------|--|---|---|
| Customs Tariff No | Description | | |
| 90.26 | Gas, liquid and electricity supply or production meters; calibrating meters therefor | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| ex Chapter 91 | Clocks and watches and parts thereof, excluding products of heading Nos 91.04 and 91.08 | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| 91.04 | Other clocks | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| 91.08 | Clock movements, assembled | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| ex Chapter 92 | Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles, excluding products of heading No 92.11 | | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |

| Customs Tariff No | Products obtained | | Working or processing that does not confer the status of 'originating' products | Working or processing that confers the status of 'originating' products when the following conditions are met |
|----------------------|--|--|---|--|
| | Description | | | |
| 92.11 | Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound heads; television image and sound recorders and reproducers, magnetic | | | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used are 'originating' products, and (b) all the transistors are 'originating' products |
| ex 93.07 | Lead shot | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 96.02 | Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 97.03 | Other toys; working models of a kind used for recreational purposes | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 98.01 | Buttons and button moulds, studs, cufflinks, and press-fasteners including snap fasteners and press-studs; blanks and parts of such articles | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 98.08 | Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes | | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 98.15 | Vacuum flasks and other vacuum vessels, complete with cases | | | Manufacture from products of heading No 70.12 |

⁽¹⁾ In determining the value of parts, the following must be taken into account:
 (a) in respect of 'originating' parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the State where assembly is carried out;
 (b) in respect of other parts, the provisions of Article 4 of this Protocol determining:
 (i) the value of imported products,
 (ii) the value of products of undetermined origin.

LIST B

List of working or processing operations which do not result in a change of tariff heading but which do confer the status of 'originating' products on the products undergoing such operations

| Customs Tariff No | Finished products Description | Working or processing that confers the status of 'originating' products |
|--|---|--|
| | | Incorporation of 'non-originating' parts in machinery or mechanical appliances of Chapters 84 to 92 does not make such products lose their status of 'originating' products, provided that the value of the 'non-originating' parts used does not exceed 5% of the value of the finished product |
| ex 15.10 | Fatty industrial alcohols | Manufacture from fatty industrial acids |
| ex 21.03 | Prepared mustard | Manufacture from mustard flour |
| ex 22.09 | Whisky of an alcoholic strength of less than 50° | Manufacture from alcohol obtained exclusively by distilling cereals and in which the value of the 'non-originating' products used does not exceed 15% of the value of the finished product |
| ex 25.09 | Earth colours, calcined or powdered | Crushing and calcination or powdering of earth colours |
| ex 25.15 | Marble squared by sawing, of a thickness of 25 cm or less | Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness |
| ex 25.16 | Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less | Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, more than 25 cm in thickness |
| ex 25.18 | Calcined dolomite; agglomerated dolomite (including tarred dolomite) | Calcination of unworked dolomite |
| ex 33.01 | Essential oils, other than of citrus fruit, terpeneless | Deterpenation of essential oils, other than of citrus fruit |
| ex 38.05 | Refined tall oil | Refining of crude tall oil |
| ex 38.07 | Sulphate turpentine, purified | Purification, comprising distillation and refining of crude sulphate turpentine |
| ex 40.01 | Slabs or crepe rubber for soles | Lamination of crepe sheets of natural rubber |
| ex 40.07 | Rubber thread and cord, textile-covered | Manufacture from rubber thread or cord |
| ex 41.01 | Sheep and lamb skins without the wool | Removing wool from sheep and lamb skins in the wool |
| ex 41.03 | Retanned skin leather of crossed Indian sheep | Retanning of crossed Indian sheep skin leather not further prepared than tanned |
| ex 41.04 | Retanned Indian goat or kid skin leather | Retanning of Indian goat or kid skin leather no further prepared than tanned |
| ex 43.02 | Assembled furskins | Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins |
| ex 50.09 ex 50.10 ex 51.04 ex 53.11 ex 53.12 ex 53.13 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07 | Printed fabrics | Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product |
| ex 68.03 | Articles of slate, including articles of agglomerated slate | Manufacture of articles of slate |
| ex 68.13 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate |
| ex 68.15 | Articles of mica, including bonded mica splittings on a support of paper or fabric | Manufacture of articles of mica |
| ex 70.10 | Cut-glass bottles | Cutting of bottles the value of which does not exceed 50% of the value of the finished product |
| ex 70.13 | Cut glassware (other than articles of heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses | Cutting of glassware the value of which does not exceed 50% of the value of the finished product |
| ex 70.20 | Articles made from glass fibre | Manufacture from unworked glass fibre |

506

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| Finished products | | Working or processing that confers the status of 'originating' products |
|----------------------|---|--|
| Customs Tariff No | Description | |
| ex 71.02 | Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked precious and semi-precious stones |
| ex 71.03 | Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked synthetic or reconstructed precious or semi-precious stones |
| ex 71.05 | Silver, including silver gilt and platinum plated silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought silver and silver alloys |
| ex 71.06 | Rolled silver, semi-manufactured | Rolling, drawing, beating or grinding of unworked rolled silver |
| ex 71.07 | Gold, including platinum-plated gold, semi-manufactured | Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold |
| ex 71.08 | Rolled gold on base metal or silver, semi-manufactured | Rolling, drawing, beating or grinding of unworked rolled gold on base metal or silver |
| ex 71.09 | Platinum and other metals of the platinum group, semi-manufactured | Rolling, drawing, beating or grinding of unwrought platinum and other metals of the platinum group |
| ex 71.10 | Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured | Rolling, drawing, beating or grinding of unworked rolled platinum or other platinum group metals on base metal or precious metal |

| Finished products | | Working or processing that confers the status of 'originating' products |
|-------------------|--|--|
| Customs Tariff No | Description | |
| 73.15 | Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14 (inclusive) | Processing of alloy steel and high carbon steels in the forms mentioned in heading Nos 73.06 to 73.14 (inclusive) involving transfer from one category below to another: 1. Ingots, blooms, billets, slabs, sheet-bars (including triplate bars); 2. Pieces roughly shaped by forging; 3. Coils for re-rolling; universal plates; 4. Bars and rods (including wire rod and hollow mining drill steel) and angles, shapes and sections; 5. Hoop and strip; 6. Sheets and plates; 7. Wire, whether or not coated, but not insulated |
| ex 74.01 | Unrefined copper (blister copper and other) | Smelting of copper matte |
| ex 74.01 | Refined copper | Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap |
| ex 74.01 | Copper alloy | Fusion and thermal treatment of refined copper, copper waste or scrap |
| ex 75.01 | Unwrought nickel (except anodes in heading No 75.05) | Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy |
| ex 77.04 | Beryllium, wrought | Rolling, drawing or grinding of unwrought beryllium the value whereof does not exceed 50% of the value of the finished product |
| ex 81.01 | Tungsten, wrought | Manufacture from unwrought tungsten the value whereof does not exceed 50% of the value of the finished product |
| ex 81.02 | Molybdenum, wrought | Manufacture from unwrought molybdenum the value whereof does not exceed 50% of the value of the finished product |
| ex 81.03 | Tantalum, wrought | Manufacture from unwrought tantalum the value whereof does not exceed 50% of the value of the finished product |
| ex 81.04 | Other base metals, wrought | Manufacture from other base metals, unwrought, the value whereof does not exceed 50% of the value of the finished product |

| Finished products | | Working or processing that confers the status of 'originating' products |
|-------------------|--|--|
| Customs Tariff No | Description | |
| 84.06 | Internal combustion piston engines | Assembly in which the value of the parts used does not exceed 40% of the value of the finished product |
| ex 84.08 | Engines and motors, excluding reaction engines and gas turbines | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products |
| ex 84.41 | Sewing machines; furniture specially designed for sewing machines | Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used for assembly of the head (motor excluded) are 'originating' products, and (b) the thread tension, crochet and zigzag mechanisms are 'originating' products |
| ex 95.01 | Articles of tortoise-shell | Manufacture from worked tortoise-shell |
| ex 95.02 | Articles of mother of pearl | Manufacture from worked mother of pearl |
| ex 95.03 | Articles of ivory | Manufacture from worked ivory |
| ex 95.04 | Articles of bone (excluding whalebone) | Manufacture from worked bone (excluding whalebone) |
| ex 95.05 | Articles of horn, coral (natural or agglomerated) or of other animal carving material | Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material |
| ex 95.06 | Articles of vegetable carving material (for example, corozo) | Manufacture from worked vegetable carving material (for example, corozo) |
| ex 95.07 | Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum | Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum |
| ex 98.11 | Smoking pipes, pipe bowls | Manufacture from roughly shaped blocks of wood or root |

⁽¹⁾ In determining the value of parts, the following must be taken into account:
(a) in respect of 'originating' parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the State where assembly is carried out;
(b) in respect of other parts, the provisions of Article 4 of this Protocol determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

LIST C

List of products temporarily excluded from the scope
of this Protocol

| Customs Tariff No | Description |
|------------------------|---|
| ex 27.07 | Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distills at a temperature of up to 250°C (including mixtures of petroleum spirit and benzol), intended for use as power or heating fuels |
| 27.09 to 27.16 } | Mineral oils and products of their distillation; bituminous substances; mineral waxes |
| ex 29.01 | Hydrocarbons: acyclic cyclanes and cyclenes, excluding azulenes benzene, toluene, xylenes intended for use as power or heating fuels |
| ex 34.03 | Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals |
| ex 34.04 | Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax |
| ex 38.14 | Prepared additives for lubricants |
| ex 38.19 | Mixed alkylenes |

E. E. C. - MALTA ASSOCIATION

A.M. 1

Movement Certificate

Certificat de Circulation des Marchandises
Warenverkehrsbescheinigung

Certificato per la Circolazione delle Merci
Certificat inzake Goederenverkeer

00000

| DECLARATION BY THE EXPORTER | | | | |
|---|-----------------------|-----------------|--|--|
| The undersigned _____ <small>(Name and first name, or business name, and full address of the exporter)</small> | | | | |
| _____ being the exporter of the goods described below: | | | | |
| Serial number | PACKAGES ¹ | | DESCRIPTION OF GOODS | Gross Weight (kg) or other measure (hl, cu.m., etc.) |
| | Marks and numbers | Number and kind | | |
| 1 | 2 | 3 | | 5 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total number of packages (column 3) _____ | | | | (in words) |
| and total quantities (column 5) _____ | | | | |
| Observations: | | | | |
| declares that these goods are at _____ | | | CUSTOMS ENDORSEMENT Declaration certified as being in accordance with the supporting documents submitted, and with the result of the checks carried out: Export document: Form: _____ No _____ dated _____ Customs office _____ Place and date of signature _____ Official stamp _____ (Official's signature) _____ | |
| and meet the conditions required for the issue of this certificate ² | | | | |
| Country of destination: _____ | | | | |
| Place and date of signature: _____ | | | | |
| _____ (Exporter's signature) | | | | |
| (Optional entry) _____ | | | Official stamp _____ | |
| _____ dated _____ No _____ | | | (Official's signature) _____ | |

¹ For goods in bulk indicate, as appropriate, the name of the vessel or the number of the railway truck or road goods vehicle.
² See notes on the back of this sheet.
 * Indicate the Member State or Malta.

REQUEST FOR CHECK ON THIS MOVEMENT CERTIFICATE A. M. I

The undersigned Customs official requests a check on the authenticity and correctness of this certificate:

Place and date of signature
Official stamp
(Official's signature)

RESULT OF CHECK

A check carried out by the undersigned Customs official shows that this movement certificate A. M. I:

- 1. was issued by the Customs office indicated, and that the information contained therein is accurate;
2. does not meet the requirements as to authenticity and correctness (see notes appended).

Place and date of signature
Official stamp
(Official's signature)

* Delete where not applicable

I. GOODS IN RESPECT OF WHICH A MOVEMENT CERTIFICATE A. M. I MAY BE ENDORSED

A movement certificate A. M. I may be endorsed only in respect of those goods which, in the exporting country, fall within one of the following categories:

Category 1

Goods wholly obtained either in the Member States* or in Malta. The following shall be considered as wholly obtained either in the Member States or in Malta:

- (a) mineral products extracted from the ground thereof;
(b) vegetable products harvested therein;
(c) live animals born and raised therein;
(d) products from live animals raised therein;
(e) products obtained by hunting or fishing conducted therein;
(f) marine products taken from the sea by their vessels;
(g) scrap and waste resulting from manufacturing operations and used articles provided that they have been collected therein and are fit only for the recovery of raw materials;
(h) goods obtained therein exclusively from animals or products referred to in sub-paragraphs (a) to (g) above or derivatives thereof.

Category 2

Goods obtained in the Member States or in Malta, in the manufacture of which are used only products originally imported from Malta or

the Member States and which, on their exportation from such country, meet the conditions required for obtaining a movement certificate A. M. I, and also, where appropriate, products falling under category 1 above.

Category 3

Goods obtained in the Member States or in Malta, in the manufacture of which products other than those falling under categories 1 or 2 above are used, provided that the said products (herein after referred to as "other" products) have undergone working or processing operations:

- (a) which result in the goods obtained being classified under a tariff heading* other than the tariff heading covering each of the "other" products used, unless the operations carried out appear in List A annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation;
(b) or which, although appearing in List A referred to in sub-paragraph (a) above, meet the special conditions laid down in respect of them in the said List A;
(c) or which do not result in the goods obtained being classified under a tariff heading other than the tariff heading covering

each of the "other" products used, but appear in List B annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation.

II. SCOPE OF MOVEMENT CERTIFICATE A. M. I

The movement certificate A. M. I may be used only if the goods to which it relates are transported directly from the exporting country to the importing country.

The following shall be considered as transported directly from the exporting country to the importing country:

- (a) goods transported without passing through territory other than that of the Contracting Parties;

(b) goods transported through territory other than that of the Contracting Parties or transhipped in such territories, if the passage through such territories is covered by a single transport document drawn up in a Member State or in Malta;

(c) goods, which are transhipped on boats situated in territory other than that of the Contracting Parties where such transhipment is the result of force majeure or of events occurring at sea.

III. RULES FOR MAKING OUT MOVEMENT CERTIFICATES A. M. I

1. The movement certificate A. M. I must be made out in one of the languages in which the Agreement is drawn up, and in conformity with the provisions of the national law of the exporting country.

2. Entries on the movement certificate A. M. I shall be typed or handwritten; in the latter case it shall be completed in ink and in capital letters. It must contain neither erasures nor words written over one another. Any alterations must be made by deleting the incorrect particulars and by adding whatever corrections may be needed. Any such alteration must be approved by the person who has completed the certificate and must be endorsed by the Customs authorities.

3. Each item on the movement certificate A. M. I must be preceded by a serial 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 addition impossible.

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

5. The exporter or carrier may include a reference to the transport document in the part of the certificate reserved for the declaration by the reporter. The exporter or the carrier is also advised to enter the serial number of the certificate A. M. I on the transport document under which the goods are consigned.

IV. EFFECT OF MOVEMENT CERTIFICATE A. M. I

When correctly used, the movement certificate A. M. I enables the goods described therein to benefit in the importing country from the provisions of the Agreement between the EEC and Malta.

The Customs authorities of the importing country may, if they consider it to be necessary, require submission of any other supporting documentary evidence, in particular the transport documents under which the goods are consigned.

V. TIME-LIMIT FOR SUBMISSION OF MOVEMENT CERTIFICATE A. M. I

The movement certificate A. M. I must be submitted to the Customs office of the importing country at which the goods are presented,

within four months of the date of its endorsement.

* The Member States are: The Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands in Europe.

** Tariff headings shall mean the tariff headings in the Brussels Nomenclature.

(Declaration by the exporter continued)

DECLARES that these goods were obtained in and fall under category¹ listed in Note I on the back of the movement certificate A. M. I

SPECIFIES as follows the circumstances which have conferred the status of "originating" products on these goods²:

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

SUBMITS the following supporting documents³:

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

UNDERTAKES to submit, at the request of the appropriate authorities, any additional supporting evidence which these authorities may require for the purpose of issuing this certificate, and undertakes, if required, to agree to any inspection

tion of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of a movement certificate A. M. I for these goods.

Place and date of signature

.....
(Exporter's signature)

¹ State the category number and indicate the corresponding subparagraph where appropriate.
² To be completed if products originating in a third country, or products of undetermined origin, have been used in the manufacture of the goods in question.
Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of List B or of the special conditions laid down in List A), the goods obtained and their tariff heading.
If, as a condition for conferring the status of "originating" product on the goods obtained, the value of the products used may not exceed a certain percentage of the value of these goods, indicate:
(a) for the products used:
— the value for customs purposes, where these products originate in third countries;
— the earliest variable price paid for the said products in the territory of the State in which manufacture takes place, where the products in question are of undetermined origin;
(b) for the goods obtained the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the working or processing has been carried out. Where such working or processing has been carried out in two or more undertakings, the price to take into account is that paid to the last manufacturer.
³ For example, import documents, invoices, etc. relating to the products used.

| REQUEST FOR CHECK | RESULT OF CHECK |
|---|--|
| <p>The undersigned Customs official requests a check on the exporter's declaration appearing on the front of this form A. M. 2*.</p> <p>Place and date of signature</p> <p>Official stamp</p> <p>(Official's signature)</p> | <p>A check carried out by the undersigned official shows that:</p> <p>(1) the details given on this label are accurate¹;</p> <p>(2) this label A. M. 2 does not meet the requirements as to correctness (see notes appended)¹.</p> <p>Place and date of signature</p> <p>Official stamp</p> <p>(Official's signature)</p> <p>¹ Delete where not applicable.</p> |

Checks on forms A. M. 2 are to be carried out at random and also whenever the Customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of certain parts thereof.

The Customs authorities of the importing country are to refer to the authorities responsible for checking in the exporting country the form A. M. 2 contained in the consignment, giving the formal or substantive reasons for an inquiry. Wherever possible they attach to this form the invoice which has been presented to them, or a copy thereof, and forward any information which it has been possible to obtain and which suggests that the particulars given on the form A. M. 2 are inaccurate.

If the Customs authorities of the importing country decide to suspend execution of the provisions of the Agreement while awaiting the results of the check, they must offer to release the goods to the importer subject to any conservatory measures deemed necessary.

(Back)

GOODS IN RESPECT OF WHICH A MOVEMENT CERTIFICATE A. M. 1
MAY BE ENDORSED OR A FORM A. M. 2 MAY BE MADE OUT

A movement certificate A. M. 1 may be endorsed or a form A. M. 2 may be made out* only in respect of those goods which, in the exporting country, fall within one of the following categories:

Category 1

Goods wholly obtained either in the Member States** or in Malta.

The following shall be considered as wholly obtained either in the Member States or in Malta:

- (a) mineral products extracted from the ground thereof;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;
- (e) products obtained by hunting or fishing conducted therein;
- (f) marine products taken from the sea by their vessels;
- (g) scrap and waste resulting from manufacturing operations and used articles, provided that they have been collected therein and are fit only for the recovery of raw materials;
- (h) goods obtained therein exclusively from animals or products referred to in subparagraphs (a) to (g) above or derivatives thereof.

Category 2

Goods obtained in the Member States or in Malta, in the manufacture of which are used only products originally imported from Malta or the Member States and which, on their exportation from such country, met the conditions required for obtaining a movement certificate A. M. 1 and also, where appropriate, products falling under category 1 above.

Category 3

Goods obtained in the Member States or in Malta, in the manufacture of which products other than those falling under categories 1 or 2 above are used, provided that the said products (hereinafter referred to as "other" products) have undergone working or processing operations:

- (a) which result in the goods obtained being classified under a tariff heading*** other than the tariff heading covering each of the "other" products used, unless the operations carried out appear in List A annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation;
- (b) or which, although appearing in List A referred to in sub-paragraph (a) above, meet the special conditions laid down in respect of them in the said List A;
- (c) or which do not result in the goods obtained being classified under a tariff heading other than the tariff heading covering each of the "other" products used, but appear in List B annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation.

* A form A. M. 2 may only be made out if the value of the goods in question does not exceed 1000 units of account for each consignment.

** The Member States are: The Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands in Europe.

*** Tariff headings shall mean the tariff headings in the Brussels Nomenclature.

FINAL ACT

The Plenipotentiaries of
the Council of the European Communities,
of the one part, and
of the Government of Malta,
of the other part,

assembled at Valletta on this fifth day of December in the year one thousand nine hundred and seventy

for the purpose of signing the Agreement establishing an Association between the European Economic Community and Malta,

have, at the time of signing this Agreement,

— adopted the following Joint Declarations by the Contracting Parties:

1. Joint Declaration by the Contracting Parties concerning cooperation and contacts between the European Parliament and the Maltese Parliament,
2. Joint Declaration by the Contracting Parties concerning amendments to the Customs Tariffs and to the import regulations,
3. Joint Declaration by the Contracting Parties concerning Article 2 of the Agreement,
4. Joint Declaration by the Contracting Parties concerning Article 2 of Annex I,

— and have taken note of the following Declarations by the Maltese Delegation:

1. Declaration by the Maltese Delegation concerning Article 3 of Annex II,
2. Declaration by the Maltese Delegation concerning Article 6 of Annex II.

The aforementioned Declarations are annexed to this Final Act.

The Plenipotentiaries have agreed that these Declarations shall, in so far as necessary, be subject, under the same conditions as the Agreement, to the procedures required to ensure their validity.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter diese Schlußakte gesetzt.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent Acte final.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente Atto finale.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Slotakte hebben gesteld.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below the Final Act.

Geschehen zu Valletta am fünften Dezember neunzehnhundertsiebzig.

Fait à La Valette, le cinq décembre mil neuf cent soixante-dix.

Fatto a La Valletta, il cinque dicembre millenovecentosettanta.

Gedaan te Valletta, de vijfde december negentienhonderdzeventig.

Done at Valletta on this fifth day of December in the year one thousand nine hundred and seventy.

Im Namen des Rates der Europäischen Gemeinschaften,

Pour le Conseil des Communautés européennes,

Per il Consiglio delle Comunità europee,

Voor de Raad der Europese Gemeenschappen,

For the Council of the European Communities,

Sigismund von BRAUN
Franco Maria MALFATTI

Mit dem Vorbehalt, daß für die Europäische Wirtschaftsgemeinschaft erst dann endgültig eine Verpflichtung besteht, wenn sie der anderen Vertragspartei notifiziert hat, daß die durch den Vertrag zur Gründung der Europäischen Wirtschaftsgemeinschaft vorgeschriebenen Verfahren, namentlich die Anhörung des Europäischen Parlaments, stattgefunden haben.

Sous réserve que la Communauté Économique Européenne ne sera définitivement engagée qu'après notification à l'autre Partie contractante de l'accomplissement des procédures requises par le Traité instituant la Communauté Économique Européenne et notamment la consultation de l'Assemblée.

Con riserva che la Comunità Economica Europea sarà definitivamente vincolata soltanto dopo la notifica all'altra Parte contraente dell'espletamento delle procedure richieste dal Trattato che istituisce la Comunità Economica Europea e, in particolare, dell'avvenuta consultazione del Parlamento Europeo.

Onder voorbehoud dat de Europese Economische Gemeenschap eerst definitief gebonden zal zijn na kennisgeving aan de andere Overeenkomstsluitende Partij van de vervulling der door het Verdrag tot oprichting van de Europese Economische Gemeenschap vereiste procedures, met name van de raadpleging van het Europese Parlement.

Provided that the Community shall be finally bound only after the other Contracting Party has been notified that the procedures required by the Treaty establishing the European Economic Community, and, in particular, consultation of the European Parliament, have been completed.

Im Namen der Regierung Maltas,
Pour le Gouvernement de Malte,
Per il Governo di Malta,
Voor de Regering van Malta,
For the Government of Malta,

Giorgio BORG OLIVIER

ANNEX

Joint Declaration by the Contracting Parties concerning cooperation and contacts between the European Parliament and the Maltese Parliament

The Contracting Parties agree to take all appropriate measures in order to facilitate cooperation and contacts between the European Parliament and the Maltese Parliament.

Joint Declaration by the Contracting Parties concerning amendments to the customs tariffs and to the import regulations

The Contracting Parties agree to notify each other with the least possible delay of any amendments made to their respective customs tariffs, or to the regulations governing their import trade.

Joint Declaration by the Contracting Parties concerning Article 2 of the Agreement

1. Malta envisages the progressive establishment, during the course of the second stage, of a customs union with the Community. To this end, the products mentioned in List A to Annex II of the Agreement shall, as from the commencement of the second stage, be subject to an initial reduction *vis-à-vis* the Community of at least 35% of customs duties and taxes having an equivalent effect.
2. The Community envisages granting Malta, from the commencement of the second stage, exemption from customs duties and taxes having equivalent effect in respect of products referred to in Article 1 of Annex I of the Agreement.
3. The procedures for the introduction by Malta of the common customs tariff, the elimination of the customs duties and quantitative restrictions applied *vis-à-vis* the Community, complementary provisions for the proper implementation of the customs union, and the special arrangements for the importation into the Community of agricultural products, which latter arrangement shall take due account of the common agricultural policy of the Community, shall be determined during the course of negotiations for transition to the second stage.

**Joint Declaration by the Contracting Parties
concerning Article 2 of Annex I**

The Contracting Parties, taking into consideration the undertaking by Malta to apply the Common Customs Tariff during the second stage of the Agreement, agree that, for the purpose of the implementation of the Protocol on the definition of 'originating' products and on methods of administrative cooperation, the special provisions mentioned in List A to that Protocol shall not be applicable, during the first stage, to imports, made under the conditions laid down in Article 2 of Annex I, of products falling under tariff heading 56.04 (man-made fibres, discontinuous or waste, carded, combed or otherwise prepared for spinning) and 61.01 (men's and boys' outer garments).

**Declaration by the Maltese Delegation concerning
Article 3 of Annex II**

The Government of Malta declares that it is prepared to make, before the end of the first stage of the Agreement, the necessary amendments to its customs tariff in order to distinguish customs duties from taxes pertaining to the internal fiscal system within the meaning of Article 4 of the Agreement.

**Declaration by the Maltese Delegation concerning
Article 6 of Annex II**

The Government of Malta declares that it is prepared to take the necessary steps to procure that, during the first stage of the Agreement, imports which are still subject to quantitative restrictions shall be freed from such restrictions as early as possible and to the extent compatible with the proper development of the Maltese economy.

It also declares that it is prepared to ensure that, when products still subject to quantitative restrictions are imported, normal conditions of competition are respected.

AGREEMENT

**extending the provisions governing the first stage of the Agreement
establishing an association between the European Economic
Community and Malta**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,
of the one part, and

THE GOVERNMENT OF THE REPUBLIC OF MALTA,
of the other part,

CONSIDERING that the provisions governing the first stage of the Agreement establishing an association between the European Economic Community and Malta, signed at Valletta on 5 December 1970, hereinafter referred to as "the Agreement", expire on 31 March 1976;

CONSIDERING that the Contracting Parties have made it their aim to negotiate a second stage providing for a further elimination of obstacles to trade between the European Economic Community and Malta and the adoption by Malta of the Common Customs Tariff;

RECOGNIZING that it has proved impossible to open the negotiations relating to the definition of the content of the second stage within the prescribed time;

HAVE DECIDED to extend the provisions governing the first stage of the Agreement until the entry into force of the second stage but not later than 30 June 1977, and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Jean DONDELINGER,
Ambassador Extraordinary and Plenipotentiary,
Permanent Representative of Luxembourg,
Chairman of the Permanent Representatives Committee;

Theodorus HIJZEN,
Director-General of External Relations of
the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph Attard KINGSWELL,
Ambassador Extraordinary and Plenipotentiary,
Permanent Delegate of the Republic of Malta
to the European Economic Community.

WHO, having exchanged their full powers, found in good and
due form,

HAVE AGREED AS FOLLOWS:

ARTICLE 1

Article 2(2) of the Agreement shall be replaced by the following:

- "2. The Agreement provides for two successive stages. The provisions governing the first stage shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977. The second stage shall be, in principle, of five years' duration."

ARTICLE 2

1. This Agreement shall require ratification, acceptance or approval in accordance with the procedures of the Contracting Parties who shall notify each other of the completion of the procedures necessary to that end.
2. This Agreement shall enter into force on the first day of the month following the date on which the notifications referred to in paragraph 1 have been effected.

ARTICLE 3

This Agreement is drawn up in two copies in the Danish, Dutch, English, French, German and Italian languages, each of these texts being equally authentic.

Information concerning the date of entry into force of the Agreement extending the provisions governing the first stage of the Agreement establishing an association between the EEC and Malta

As the exchange of instruments of notification of the completion of the procedures required for the entry into force of the Agreement extending the provisions governing the first stage of the Agreement establishing an association between the EEC and Malta, signed in Brussels on 27 February 1976, took place on 30 March 1976, the Agreement will enter into force on 1 April 1976 in accordance with Article 2 of that Agreement (1).

PROTOCOL

**laying down certain provisions relating to the Agreement establishing
an association between the European Community and Malta**

PROTOCOL

laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part,

THE GOVERNMENT OF THE REPUBLIC OF MALTA,

of the other part,

HAVE DECIDED to determine by mutual agreement certain transitional measures and adaptations to the Agreement establishing an association between the European Economic Community and Malta signed at Valletta on 5 December 1970 which are necessary consequent on the enlargement of the Community and to include therein supplementary measures to reinforce and extend economic relations existing under that Agreement, and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Jean DONDELINGER,
Ambassador Extraordinary and Plenipotentiary, Permanent Representative of Luxemburg,
Chairman of the Permanent Representatives Committee;

Theodorus HIJZEN,
Director-General of External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph Attard KINGSWELL,
Ambassador Extraordinary and Plenipotentiary, Permanent Delegate of the Republic of Malta to the European Economic Community,

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

TITLE I

Measures of adaptation

Article 1

The text of the Agreement and the declarations annexed to the Final Act drawn up in Danish and annexed to this Protocol are authentic in the same way as the original texts.

Article 2

The annual tariff quotas for Malta in application of Article 2 of Annex I to the Agreement shall be increased as follows:

| CCT heading No | Description | Annual Community tariff quota (in metric tons) |
|----------------|---|--|
| 55.05 | Cotton yarn, not put up for retail sale | 910 |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning | 800 |
| 60.05 | Outer garments and other articles, knitted or crocheted, not elastic or rubberized | 190 |
| 61.01 | Men's and boys' outer garments | 730 |

TITLE II

Transitional measures

Article 3

Denmark shall apply in respect of Malta the reductions in customs duties and charges having equivalent effect provided for in Articles 1, 2, 3 and 5 of Annex I to the Agreement and at rates shown therein.

However, the duties thus reduced may in no case be lower than those applied by Denmark in respect of the Community as originally constituted.

Article 4

1. Ireland and the United Kingdom shall apply to imports originating in Malta the customs duties and rules of origin applied in respect of Malta at the time of entry into force of this Protocol.

This provision shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977.

2. Products originating in Malta conforming to the provisions of the Protocol annexed in respect of which the rates of customs duties and charges having equivalent effect, reduced in accordance with Articles 1, 2, 3 and 5 of Annex I to the Agreement and calculated in accordance with Article 5, and in accordance with Articles 13 and 14 of this Protocol, and calculated in accordance with Article 15 are lower than the customs duties and charges having equivalent effect applied by Ireland and the United Kingdom in respect of Malta at the time of entry into force of this Protocol may be imported into Ireland and the United Kingdom at the reduced rates of customs duties and charges having equivalent effect set out in the Agreement.

However, the duties thus reduced may in no case be lower than those applied by Ireland and the United Kingdom in respect of the Community as originally constituted.

3. Should the progressive alignment of the Irish and the United Kingdom tariffs on the Common Customs Tariff result in the application by Ireland and the

United Kingdom as regards Malta of customs duties lower than those applied in respect of that State at the time this Protocol enters into force, the first-mentioned customs duties shall be applied.

Article 5

1. The rates on the basis of which the new Member States apply to Malta the reductions provided for in Article 3 and Article 4 (2) shall be those which they apply at the time in respect of third countries.

2. By way of derogation from the provisions of Article 3 and Article 4 (2), should the application of these provisions temporarily result in tariff movements away from alignment on the final duty, the new Member States may maintain their duties until the level of these duties has been reached on the occasion of a subsequent alignment, or they may apply the duty resulting from a subsequent alignment as soon as this alignment reaches or passes the said level.

Article 6

1. The reduced duties calculated in accordance with Articles 3, 4 and 5 shall be applied by rounding to the first decimal place.

2. Subject to the effect to be given by the Community to Article 39 (5) of the Act of Accession as regards the specific duties or the specific part of the mixed duties of the customs tariffs of Ireland and the United Kingdom, the provisions of Articles 4 and 5 shall be applied by rounding to the fourth place of decimals.

Article 7

Where, for the products listed in Annex I to the Agreement, the new Member States apply duties comprising protective and fiscal elements, only the protective elements of those duties, within the meaning of Article 38 of the Act of Accession, shall be aligned on the preferential duties set out in that Annex and reduced as provided in Articles 3, 4 and 5.

Article 8

The arrangements which Denmark applies in respect of Malta, in application of Article 7 of Annex I to the Agreement, may under no circumstances be more favourable than those which it applies in respect of the Community as originally constituted.

Article 9

1. Ireland and the United Kingdom shall apply to imports originating in Malta the quantitative restrictions in force in respect of Malta at the time of entry into force of this Protocol.

This provision shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977.

2. The arrangements which Ireland and the United Kingdom apply in respect of Malta may not be less favourable than those provided for in Article 7 of Annex I to the Agreement.

3. However, the quantitative restrictions in force in Ireland which are referred to in Protocol 7 of the Act of Accession shall be abolished as regards Malta in accordance with procedures to be determined, account being taken of the provisions of the above-mentioned Protocol.

Article 10

Malta shall apply in respect of Denmark the reductions in customs duties and charges having equivalent effect provided for in Articles 1, 2, 3 and 4 of Annex II to the Agreement at the rates and in accordance with the timetable set out therein.

Article 11

1. Malta shall continue to apply to imports originating in Ireland and the United Kingdom the tariff and rules of origin applied prior to the Agreement, without prejudice to the protective clauses of that Agreement.

This provision shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977.

2. Products originating in Ireland and the United Kingdom in respect of which the rates of customs duties and charges having equivalent effect, reduced in accordance with Article 1 of Annex II to the Agreement, are lower than the customs duties and charges having equivalent effect applied by Malta at the time of entry into force of this Protocol may be imported into Malta at the reduced rates of customs duties and charges having equivalent effect in accordance with the timetable set out in the Agreement and under the rules of origin appropriate thereto.

TITLE III

Origin rules

Article 12

The Protocol annexed replaces the Protocol relating to the definition of the concept of 'originating products' and to methods of administrative cooperation referred to in Article 7 of the Agreement.

TITLE IV

Rules applying to certain agricultural products

Article 13

Customs duties on imports into the Community of the products originating in Malta which are listed as follows shall be reduced by the rates indicated for each of them:

| CCT heading No | Description | Rate of reduction |
|----------------|--|-------------------|
| 06.02 | Other live plants, including trees, shrubs, bushes, roots, cuttings and slips | 60 % |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: A. Fresh | 60 % |
| 06.04 | Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | 60 % |

| CCT heading No | Description |
|-------------------|---|
| 22.05 (cont'd) | II. Of an actual alcoholic strength exceeding 13° but not exceeding 15°, in containers holding: ex a) Two litres or less: — Wine of fresh grapes III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°, in containers holding: a) Two litres or less: ex 2. Other: — Wine of fresh grapes IV. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding: a) Two litres or less: ex 2. Other: — Wine of fresh grapes |

Article 15

1. The rates of reduction specified in Articles 13 and 14 shall apply to customs duties actually applied in respect of third countries.

2. Article 4 shall apply to imports into Ireland and the United Kingdom of the products referred to in Articles 13 and 14.

3. However, the duties applied by Denmark as a result of the reductions referred to in paragraph 1 may in no case be lower than those applied by the said country to the Community as originally constituted.

4. By way of derogation from paragraph 1, should the application thereof temporarily result in tariff movements away from alignment on the final duty, Denmark, Ireland and the United Kingdom may maintain their duties until the level of these duties has been reached on the occasion of a subsequent alignment, or they may apply the duty which would result from a subsequent alignment as soon as a tariff movement reaches or passes the said level.

5. The reduced duties calculated in accordance with paragraph 1 shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the Act of Accession, as regards the specific duties or the specific part of the mixed duties in the Irish and United Kingdom Customs Tariffs, paragraph 1 shall be applied by rounding to the fourth decimal place.

Article 16

1. Should specific rules be introduced as a result of implementation of its agricultural policy or modification of the existing rules, or should the provisions on the implementation of its agricultural policy be modified or developed, the Community may modify the arrangements laid down in this Protocol in respect of the products concerned.

In such cases the Community shall take appropriate account of the interests of Malta.

2. If the Community, in applying paragraph 1, amends the arrangements made by this Protocol for products covered by Annex II to the Treaty establishing the European Economic Community, it shall accord imports originating in Malta an advantage comparable to that provided for in this Protocol.

3. Consultations may be held within the Association Council on the application of this Article.

Article 17

From the beginning of 1978 in accordance with the procedure adopted for negotiating the Agreement, the Contracting Parties shall review the results of the agricultural provisions as well as any improvements which could be made as from 1 January 1979 on the basis of the experience gained during the functioning of the Agreement and of the objectives defined therein.

TITLE V

Cooperation

Article 18

The Community and Malta shall institute cooperation with the aim of contributing to the development of Malta by efforts complementary to those made by Malta itself and of strengthening existing economic links on as broad a basis as possible for their mutual benefit.

Article 19

In order to achieve the cooperation referred to in Article 18, account shall be taken, in particular, of the following:

- the objectives and priorities of Malta's development plans and programmes;
- the importance of schemes into which different operations are integrated;
- the importance of promoting regional cooperation between Malta and other States.

Article 20

The purpose of cooperation between the Community and Malta shall be to promote, in particular:

- participation by the Community in the efforts made by Malta to develop its production and economic infrastructure in order to diversify its economic structure. Such participation should be connected, in particular, with the industrialization of Malta and the modernization of its agriculture, fisheries and tourist industry;
- the marketing and sales promotion of products exported by Malta;
- industrial cooperation aimed at boosting the industrial production of Malta, in particular through projects, programmes and studies designed to:
 - encourage participation by the Community in the implementation of Malta's industrial development programmes;
 - foster the organization of contacts and meetings between Maltese and Community

industrial policy-makers, promoters and firms in order to promote the establishment of new-style industrial relations in conformity with the aims of the Agreement;

- facilitate access by Malta to technological knowhow suited to its specific needs;
- eliminate non-tariff and non-quota barriers likely to impede access to either market;
- encourage the development and diversification of industry in Malta and in particular the establishment of new industrial and trade links between the industries and firms of the Member States and those of Malta;
- cooperation in the fields of science, technology and the protection of the environment;
- the encouragement and facilitation of private investments which are in the mutual interest of the parties;
- exchange of information on the economic and financial situation, and on the trend thereof, as required for the proper functioning of the Agreement.

Article 21

1. The Association Council shall define periodically the guidelines of cooperation for the purpose of attaining the objectives set out in the Agreement.
2. The Association Council shall be responsible for seeking ways and means of establishing cooperation in the areas defined in Article 20. To that end it is empowered to make decisions.

Article 22

The Community shall participate in the financing of any projects to promote the development of Malta under the conditions laid down in the Financial Protocol.

Article 23

The Contracting Parties shall facilitate the proper performance of cooperation and investment contracts which are of interest to both parties and come within the framework of the Agreement.

TITLE VI

Final provisions

Article 24

This Protocol and its Annex form an integral part of the Agreement establishing an association between the European Economic Community and Malta.

Article 25

1. This Protocol shall require ratification, acceptance or approval in accordance with the procedures in

force in each of the Contracting Parties who shall notify each other of the completion of the procedures necessary to that end.

2. This Protocol shall enter into force on the first day of the second month following the date on which the notifications referred to in paragraph 1 have been effected.

Article 26

This Protocol is drawn up in two copies in the Danish, Dutch, English, French, German and Italian languages, each of these texts being equally authentic.

Til bekræftelse heraf har underregnede befuldmægtigede underskrevet denne Protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Udfærdiget i Bruxelles, den fjerde marts nitten hundrede og seksoghalvfjerds.

Geschehen zu Brüssel am vierten März neunzehnhundertsechundsiebzig.

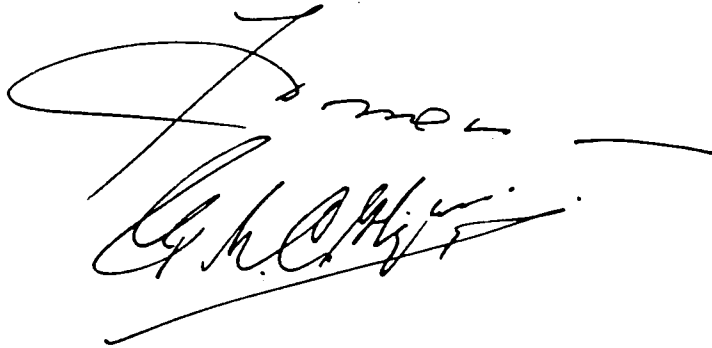
Done at Brussels on the fourth day of March in the year one thousand nine hundred and seventy-six.

Fait à Bruxelles, le quatre mars mil neuf cent soixante-seize.

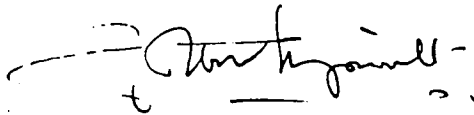
Fatto a Bruxelles, addì quattro marzo millenovecentosettantasei.

Gedaan te Brussel, de vierde maart negentienhonderd zesenzeventig.

På Rådet for De europæiske Fællesskabers vegne,
Im Namen des Rates der Europäischen Gemeinschaften,
For the Council of the European Communities,
Pour le Conseil des Communautés européennes,
Per il Consiglio delle Comunità europee,
Voor de Raad van de Europese Gemeenschappen,

A large, stylized handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

For republikken Maltas regering,
Im Namen der Regierung der Republik Malta,
For the Government of the Republic of Malta,
Pour le gouvernement de la république de Malte,
Per il governo della Repubblica di Malta,
Voor de Regering van de Republiek Malta,

A handwritten signature in black ink, appearing to be 'Antonio Galea', with a horizontal line underneath and a small mark below the first letter.

ANNEX

PROTOCOL

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

TITLE I

Definition of the concept of 'originating products'

Article 1

For the purpose of implementing the Agreement, the following products, on condition that they were transported directly within the meaning of Article 5, shall be considered as:

1. products originating in Malta:

- (a) products wholly obtained in Malta;
- (b) products obtained in Malta, in the manufacture of which products other than those wholly obtained in Malta are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community;

2. products originating in the Community:

- (a) products wholly obtained in the Community;
- (b) products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Malta.

The products in List C in Annex IV shall be temporarily excluded from the scope of this Protocol.

Article 2

The following shall be considered as 'wholly obtained' either in Malta or in the Community, within the meaning of Articles 1 (1) (a) and (2) (a):

- (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 by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 3

1. For the purpose of implementing the provisions of Article 1 (1) (b) and (2) (b), the following shall be considered as sufficient working or processing:

- (a) working or processing as a result of which the goods obtained receive a classification under a heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A in Annex II, where the special provisions of that list apply;
- (b) working or processing specified in List B in Annex III.

'Sections', 'Chapters' and 'headings' shall mean the sections, chapters and headings in the Brussels Nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in Lists A and B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b), the following shall always be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of consignments;
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other packaging operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

Article 4

Where Lists A and B referred to in Article 3 provide that goods obtained in Malta or in the Community

shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for such a percentage shall be:

— on the one hand,

as regards products whose importation can be proved: their customs value at the time of importation,

as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;

— and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

Article 5

1. For the purpose of implementing Article 1, originating products whose transport is effected without entering into territory other than that of the Contracting Parties are considered as transported directly from Malta to the Community or from the Community to Malta. However, goods originating in Malta or in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Contracting Parties with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons and that the goods have remained under the surveillance of the customs authorities in the country of transit or warehousing, that they have not entered into commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to maintain them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities in the Community or in Malta by the production of:

(a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or

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

- giving an exact description of the goods;
- stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used;
- certifying the conditions under which the goods remained in the transit country;

(c) or failing these, any substantiating documents.

TITLE II

Arrangements for administrative cooperation

Article 6

1. Evidence of originating status, within the meaning of this Protocol, of products is given by a movement certificate EUR. 1 of which a specimen is given in Annex V to this Protocol.

However, the evidence of originating status, within the meaning of this Protocol, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed 1 000 units of account per consignment, may be given by a form EUR. 2, of which a specimen is given in Annex VI to this Protocol.

The unit of account (u.a.) has a value of 0.88867088 gramme of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at the level of the Association Council to redefine the value in terms of gold.

2. Without prejudice to Article 3 (3), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Brussels Nomenclature is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

3. 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 are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 7

1. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

2. In exceptional circumstances a movement certificate EUR. 1 may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.

3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, of which a specimen is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

4. A movement certificate EUR. 1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.

5. Applications for movement certificates EUR. 1 must be preserved for at least two years by the customs authorities of the exporting country.

Article 8

1. The movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State, if the goods can be considered 'originating products' within the meaning of this Protocol.

2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

3. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line

of the description, the empty space being crossed through.

4. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

Article 9

Movement certificates EUR. 1 shall be made out on the form of which a specimen is given in Annex V to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink and in capital letters.

Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 or minus 5 mm in the length may be allowed. The paper used must be white-sized writing paper 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.

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate 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.

Article 10

1. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR. 1.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported are such as to qualify for the issue of a movement certificate EUR. 1.

Article 11

A movement certificate EUR. 1 must be submitted, within five months of the date of issue by the

customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

Article 12

Movement certificates EUR. 1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

Article 13

1. A movement certificate EUR. 1 which is submitted to the customs authorities of the importing State after the final date for presentation specified in Article 11, may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

2. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

Article 14

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

Article 15

It shall always be possible to replace one or more movement certificates EUR. 1 by one or more other movement certificates EUR. 1 provided that this is done at the customs office where the goods are located.

Article 16

Form EUR. 2, a specimen of which is given in Annex VI, shall be completed by the exporter or, under his

responsibility, by his authorized representative. It shall be made out in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of 'originating products' the exporter may refer to this check in the 'Remarks' box of form EUR. 2.

Form EUR. 2 shall be 210 × 148 mm. A tolerance of up to plus 8 or minus 5 mm in the length may be allowed. The paper used shall be white paper dressed for writing not containing mechanical pulp and weighing not less than 64 g/m².

The exporting States may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the latter case each form must include a reference to such approval. In addition, the form must bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.

A form EUR. 2 shall be completed for each postal consignment.

These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

Article 17

1. Goods sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR. 1 or the completion of a form EUR. 2, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no

commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

Article 18

1. Goods sent from the Community or from Malta for exhibition in another country and sold after the exhibition for importation into Malta or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Malta and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from the Community or from Malta to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in Malta or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Malta or to the Community in the state in which they were sent for exhibition;
- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR. 1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 19

1. When a certificate is issued within the meaning of Article 7 (2) of this Protocol after the goods to

which it relates have actually been exported, the exporter must in the application referred to in Article 7 (3) of this Protocol:

- indicate the place and date of exportation of the goods to which the certificate relates;
- certify that no movement certificate EUR. 1 was issued at the time of exportation of the goods in question, and state the reasons.

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

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DELIVRE A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE'.

Article 20

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

Article 21

Malta and the Community shall take all necessary steps to ensure that goods traded under cover of a movement certificate EUR. 1, and which in the course of transport use a free zone situated in their territory, are not replaced by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

Article 22

In order to ensure the proper application of this title, Malta and the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR. 1 and the accuracy of the

information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR. 2.

Article 23

Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up or causes to be drawn up, either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR. 1 or a form EUR. 2 containing incorrect particulars.

Article 24

1. Subsequent verifications of movement certificates EUR. 1 and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall return the movement certificate EUR. 1 or the form EUR. 2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing State decide to suspend execution of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as quickly as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR. 1 or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of the preferential arrangements.

When such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State, or when they raise a question

as to the interpretation of this Protocol, they shall be submitted to the Customs Cooperation Committee.

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

Article 25

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

Article 26

1. The Community and Malta shall take any measures necessary to enable movement certificates EUR. 1 as well as forms EUR. 2 to be submitted, in accordance with Articles 11 and 12 of this Protocol, from the day on which it enters into force.

2. The certificates of type A.M.1. as well as forms A.M.2. may be used until stocks are exhausted and at the latest up to and including 30 June 1977 under the conditions laid down by this Protocol.

3. The movement certificates EUR. 1 and the forms EUR. 2 printed in the Member States before the date of the entry into force of this Protocol, and which do not conform to the models in Annexes V and VI

to this Protocol, may continue to be used until stocks are exhausted, under the conditions laid down by this Protocol.

Article 27

The Community and Malta shall each take the steps necessary to implement this Protocol.

Article 28

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

Article 29

Those products accompanied by a movement certificate A.M.1. issued under the provisions previously in force concerning origin shall be considered as originating products, in the sense of this Protocol, provided that the said certificate was issued before the entry into force of this Protocol.

Article 30

The endorsements referred to in Articles 19 and 20 shall be inserted in the 'Remarks' box of the certificate.

ANNEX I

EXPLANATORY NOTES

Note 1 — Articles 1 and 2

The terms 'the Community' and 'Malta' shall also cover the territorial waters of the Member States of the Community or of Malta respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed, shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Article 1

In order to determine whether goods originate in the Community or in Malta it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Articles 3 (1) and (2), and 4

The percentage rule constitutes, where the product obtained appears in List A, a criterion additional to that of change of heading for any non-originating product used.

Note 4 — Article 1

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 5 — Article 2(f)

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State or in Malta;
- which sail under the flag of a Member State or of Malta;
- which are owned to an extent of at least 50 % by nationals of the Member States and Malta or by a company with its head office in a Member State or in Malta, of which the manager, managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such board, are nationals of the Member States or Malta and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to the Member States or Malta or to public bodies or nationals of the Member States or of Malta;
- of which the captain and officers are all nationals of the Member States or of Malta;
- of which at least 75 % of the crew are nationals of the Member States or of Malta.

Note 6 — Article 4

'Ex-works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of 'originating products' on the products undergoing such operations, or conferring this status only subject to certain conditions

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|--|---|
| CCT heading No | Description | | |
| 02.06 | Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked | Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos 02.01 and 02.04 | |
| 03.02 | Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process | Drying, salting, placing in brine; smoking of fish, whether cooked or not | |
| 04.02 | Milk and cream, preserved, concentrated or sweetened | Preserving, concentrating, or adding sugar to milk or cream of heading No 04.01 | |
| 04.03 | Butter | Manufacture from milk or cream | |
| 04.04 | Cheese and curd | Manufacture from products of heading Nos 04.01, 04.02 and 04.03 | |
| 07.02 | Vegetables (whether or not cooked), preserved by freezing | Freezing of vegetables | |
| 07.03 | Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption | Placing in brine or in other solutions of vegetables of heading No 07.01 | |
| 07.04 | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared | Drying, dehydration, evaporation cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03 | |
| 08.10 | Fruit (whether or not cooked), preserved by freezing, not containing added sugar | Freezing of fruit | |
| 08.11 | Fruit 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 | Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09 | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No | Description | | |
| 08.12 | Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05 | Drying of fruit | |
| 11.01 | Cereal flours | Manufacture from cereals | |
| 11.02 | Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground | Manufacture from cereals | |
| 11.03 | Flours of the leguminous vegetables falling within heading No 07.05 | Manufacture from dried leguminous vegetables | |
| 11.04 | Flours of the fruits falling within any heading in Chapter 8 | Manufacture from fruits of Chapter 8 | |
| 11.05 | Flour, meal and flakes of potato | Manufacture from potatoes | |
| 11.06 | Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06 | Manufacture from products of heading No 07.06 | |
| 11.07 | Malt, roasted or not | Manufacture from cereals | |
| 11.08 | Starches; inulin | Manufacture from cereals of Chapter 10, or from potatoes or other products of Chapter 7 | |
| 11.09 | Wheat gluten, whether or not dried | Manufacture from wheat or wheat flours | |
| 15.01 | Lard, other pig fat and poultry fat, rendered or solvent-extracted | Manufacture from products of heading No 02.05 | |
| 15.02 | Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats | Manufacture from products of heading Nos 02.01 and 02.06 | |
| 15.04 | Fats and oils, of fish and marine mammals, whether or not refined | Manufacture from fish or marine mammals caught by fishing vessels of third countries | |
| 15.06 | Other animal oils and fats (including neat's-foot oil and fats from bones or waste) | Manufacture from products of Chapter 2 | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|--|---|
| CCT heading No | Description | | |
| ex 15.07 | Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle-wax, Japan wax or oil of tung nuts, oleococca seeds or oiticia seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of edible products | Manufacture from products of Chapters 7 and 12 | |
| 16.01 | Sausages and the like, of meat, meat offal or animal blood | Manufacture from products of Chapter 2 | |
| 16.02 | Other prepared or preserved meat or meat offal | Manufacture from products of Chapter 2 | |
| 16.04 | Prepared or preserved fish, including caviar and caviar substitutes | Manufacture from products of Chapter 3 | |
| 16.05 | Crustaceans and molluscs, prepared or preserved | Manufacture from products of Chapter 3 | |
| 17.02 | Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel | Manufacture from any product | |
| 17.04 | Sugar confectionery, not containing cocoa | Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| 17.05 | Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion | Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| 18.06 | Chocolate and other food preparations containing cocoa | Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product | |
| 19.01 | Malt extract | Manufacture from products of heading No 11.07 | |
| 19.02 | Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa | Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product | |
| 19.03 | Macaroni, spaghetti and similar products | | Manufacture from durum wheat |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|--|---|
| CCT heading No | Description | | |
| 19.04 | Tapioca and sago; tapioca and sago substitutes from potato or other starches | Manufacture from potato starch | |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products) | Manufacture from any product other than of Chapter 17 ⁽¹⁾ or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product | |
| 19.06 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products | Manufacture from products of Chapter 11 | |
| 19.07 | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit | Manufacture from products of Chapter 11 | |
| 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion | Manufacture from products of Chapter 11 | |
| 20.01 | Vegetables and fruit prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard | Preserving vegetables, fresh or frozen or preserved temporarily or preserved in vinegar | |
| 20.02 | Vegetables prepared or preserved otherwise than by vinegar or acetic acid | Preserving vegetables fresh or frozen | |
| 20.03 | Fruit preserved by freezing, containing added sugar | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| 20.04 | Fruits, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| ex 20.05 | Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| 20.06 | Fruit otherwise prepared or preserved whether or not containing added sugar or spirit: | | |

⁽¹⁾ This rule does not apply where the use of maize of the 'zea indurata' type or 'durum wheat' is concerned.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|--|--|
| CCT heading No | Description | | |
| 20.06 (cont'd) | A. Nuts | | Manufacture, without added sugar or spirit, in which the value of the constituent 'originating products' of heading Nos 08.01, 08.05 and 12.01, represents at least 60% of the value of the manufactured product |
| | B. Other fruits | Manufactured from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| ex 20.07 | Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit | Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product | |
| ex 21.01 | Roasted chicory and extracts thereof | Manufacture from chicory roots, fresh or dried | |
| 21.05 | Soups and broths in liquid, solid or powder forms; homogenized food preparations | Manufacture from products of heading No 20.02 | |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07 | Manufacture from fruit juices ⁽¹⁾ or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product | |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| 22.09 | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |
| 22.10 | Vinegar and substitutes for vinegar | Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05 | |

⁽¹⁾ This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|--|--|
| CCT heading No | Description | | |
| ex 23.03 | Residues from the manufacture of maize starch (excluding concentrated steeping liquours), of a protein content, calculated on the dry product, exceeding 40% dry weight | Manufacture from maize or maize flour | |
| 23.04 | Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils | Manufacture from various products | |
| 23.07 | Sweetened forage; other preparations of a kind used in animal feeding | Manufacture from cereals and derived products, meat, milk, sugar and molasses | |
| ex 24.02 | Cigarettes, cigars, smoking tobacco | | Manufacture from products of heading No 24.01 of which at least 70 % by quantity are 'originating products' |
| ex 28.38 | Aluminium sulphate | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 30.03 | Medicaments (including veterinary medicaments) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 31.05 | Other fertilizers; goods of Chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 32.06 | Colour lakes | Manufacture from materials of heading No 32.04 or 32.05 (1) | |
| 32.07 | Other colouring matter; inorganic products of a kind used as luminophores | Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1) | |
| 33.05 | Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses | Manufacture from products of heading No 33.01 (1) | |
| 35.05 | Dextrins and dextrin glues; soluble or roasted starches; starch glues | | Manufacture from maize or potatoes |

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 37.01 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth | Manufacture from products of heading No 37.02 (*) | |
| 37.02 | Film in rolls, sensitized, unexposed, perforated or not | Manufacture from products of heading No 37.01 (*) | |
| 37.04 | Sensitized plates and film, exposed but not developed, negative or positive | Manufacture from products of heading No 37.01 or 37.02 (*) | |
| 38.11 | Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.12 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.13 | 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 rods and electrodes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 38.14 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.15 | Prepared rubber accelerators | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|---|--|
| CCT heading No | Description | | |
| 38.17 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 38.18 | Composite solvents and thinners for varnishes and similar products | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 38.19 | <p>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding:</p> <ul style="list-style-type: none"> — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; — 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; — Mixed alkylbenzenes and mixed alkyl-naphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than sorbitol of heading No 29.04 | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|--|---|
| CCT heading No | Description | | |
| ex 39.02 | Polymerization products | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 39.07 | Articles of materials of the kinds described in heading Nos 39.01 to 39.06 | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 40.05 | Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 41.08 | Patent leather and imitation patent leather; metallized leather | | Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product |
| 43.03 | Articles of furskin | Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) ⁽¹⁾ | |
| 44.21 | Complete wooden packing cases, boxes, crates, drums and similar packings | | Manufacture from boards not cut to size |
| 45.03 | Articles of natural cork | | Manufacture from products of heading No 45.01 |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------------|--|---|--|
| CCT heading No | Description | | |
| 48.06 | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets | | Manufacture from paper pulp |
| 48.14 | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 48.15 | Other paper and paperboard, cut to size or shape | | Manufacture from paper pulp |
| 48.16 | Boxes, bags and other packing containers, of paper or paperboard | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 49.09 | Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings | Manufacture from products of heading No 49.11 | |
| 49.10 | Calendars of any kind, of paper or paperboard, including calendar blocks | Manufacture from products of heading No 49.11 | |
| 50.04 ⁽¹⁾ | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale | | Manufacture from products other than those of heading No 50.04 |
| 50.05 ⁽¹⁾ | Yarn spun from silk waste other than noil, not put up for retail sale | | Manufacture from products of heading No 50.03 |
| 50.06 ⁽¹⁾ | Yarn spun from noil silk, not put up for retail sale | | Manufacture from products of heading No 50.03 |
| 50.07 ⁽¹⁾ | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale | | Manufacture from products of heading Nos 50.01 to 50.03 |
| ex 50.08 ⁽¹⁾ | Imitation catgut of silk | | Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed |

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|----------------------|---|---|---|
| CCT heading No | Description | | |
| 50.09 ⁽¹⁾ | Woven fabrics of silk or of waste silk other than noil | | Manufacture from products of heading No 50.02 or 50.03 |
| 50.10 ⁽¹⁾ | Woven fabrics of noil silk | | Manufacture from products of heading No 50.02 or 50.03 |
| 51.01 ⁽²⁾ | Yarn of man-made fibres (continuous), not put up for retail sale | | Manufacture from chemical products or textile pulp |
| 51.02 ⁽²⁾ | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials | | Manufacture from chemical products or textile pulp |
| 51.03 ⁽²⁾ | Yarn of man-made fibres (continuous), put up for retail sale | | Manufacture from chemical products or textile pulp |
| 51.04 ⁽¹⁾ | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02 | | Manufacture from chemical products or textile pulp |
| 52.01 ⁽²⁾ | Metallized yarn, being textile yarn spun with metal or covered with metal by any process | | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed |
| 52.02 ⁽¹⁾ | Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like | | Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste |
| 53.05 ⁽²⁾ | Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale | | Manufacture from products of heading No 53.01 or 53.03 |
| 53.07 ⁽²⁾ | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale | | Manufacture from products of heading No 53.01 or 53.03 |

⁽¹⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

⁽²⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|----------------------|---|---|---|
| CCT heading No | Description | | |
| 53.08 ⁽¹⁾ | Yarn of fine animal hair (carded or combed), not put up for retail sale | | Manufacture from raw fine animal hair of heading No 53.02 |
| 53.09 ⁽¹⁾ | Yarn of horsehair or of other coarse animal hair, not put up for retail sale | | Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03 |
| 53.10 ⁽¹⁾ | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale | | Manufacture from materials of heading Nos 05.03 and 53.01 to 53.04 |
| 53.11 ⁽²⁾ | Woven fabrics of sheep's or lambs' wool or of fine animal hair | | Manufacture from materials of heading Nos 53.01 to 53.05 |
| 53.12 ⁽²⁾ | Woven fabrics of coarse animal hair other than horsehair | | Manufacture from products of heading Nos 53.02 to 53.05 |
| 53.13 ⁽²⁾ | Woven fabrics of horsehair | | Manufacture from horsehair of heading No 05.03 |
| 54.03 ⁽¹⁾ | Flax or ramie yarn, not put up for retail sale | | Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02 |
| 54.04 ⁽¹⁾ | Flax or ramie yarn, put up for retail sale | | Manufacture from materials of heading No 54.01 or 54.02 |
| 54.05 ⁽²⁾ | Woven fabrics of flax or of ramie | | Manufacture from materials of heading No 54.01 or 54.02 |
| 55.05 ⁽¹⁾ | Cotton yarn, not put up for retail sale | | Manufacture from materials of heading No 55.01 or 55.03 |
| 55.06 ⁽¹⁾ | Cotton yarn, put up for retail sale | | Manufacture from materials of heading No 55.01 or 55.03 |
| 55.07 ⁽²⁾ | Cotton gauze | | Manufacture from materials of heading No 55.01, 55.03 or 55.04 |
| 55.08 ⁽²⁾ | Terry towelling and similar terry fabrics, of cotton | | Manufacture from materials of heading No 55.01, 55.03 or 55.04 |
| 55.09 ⁽²⁾ | Other woven fabrics of cotton | | Manufacture from materials of heading No 55.01, 55.03 or 55.04 |

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

⁽²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;

(ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|----------------------|---|---|---|
| CCT heading No | Description | | |
| 56.01 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning | | Manufacture from chemical products or textile pulp |
| 56.02 | Continuous filament tow for the manufacture of man-made fibres (discontinuous) | | Manufacture from chemical products or textile pulp |
| 56.03 | Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning | | Manufacture from chemical products or textile pulp |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning | | Manufacture from chemical products or textile pulp |
| 56.05 ⁽¹⁾ | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale | | Manufacture from chemical products or textile pulp |
| 56.06 ⁽¹⁾ | Yarn of man-made fibres (discontinuous or waste), put up for retail sale | | Manufacture from chemical products or textile pulp |
| 56.07 ⁽²⁾ | Woven fabrics of man-made fibres (discontinuous or waste) | | Manufacture from products of heading Nos 56.01 to 56.03 |
| 57.05 ⁽¹⁾ | Yarn of true hemp | | Manufacture from raw true hemp |
| 57.06 ⁽¹⁾ | Yarn of jute or of other textile bast fibres of heading No 57.03 | | Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03 |
| 57.07 ⁽¹⁾ | Yarn of other vegetable textile fibres | | Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04 |

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

⁽²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confer the status of originating products when the following conditions are met |
|----------------------|---|---|--|
| CCT heading No | Description | | |
| 57.08 | Paper yarn | | Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres discontinuous man-made fibres or their waste, neither carded nor combed |
| 57.09 ⁽¹⁾ | Woven fabrics of true hemp | | Manufacture from products of heading No 57.01 |
| 57.10 ⁽¹⁾ | Woven fabrics of jute or of other textile bast fabrics of heading No 57.03 | | Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03 |
| 57.11 ⁽¹⁾ | Woven fabrics of other vegetable textile fibres | | Manufacture from materials of heading No 57.02 or 57.04 or from coir yarn of heading No 57.07 |
| 57.12 | Woven fabrics of paper yarn | | Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste |
| 58.01 ⁽²⁾ | Carpets, carpeting and rugs, knotted (made up or not) | | Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 |
| 58.02 ⁽²⁾ | Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanic' rugs and the like (made up or not) | | Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07 |
| 58.04 ⁽²⁾ | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No 55.08 and fabrics of heading No 58.05) | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp |

⁽¹⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

⁽²⁾ For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------------|--|---|---|
| CCT heading No | Description | | |
| 58.05 ⁽¹⁾ | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06 | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| 58.06 ⁽¹⁾ | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.07 ⁽¹⁾ | Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.08 ⁽¹⁾ | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| ex 58.09 ⁽¹⁾ | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; mechanically made lace, in the piece, in strips or in motifs | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp |
| 58.10 | Embroidery, in the piece, in strips or in motifs | | Manufacture in which the value of the product used does not exceed 50% of the value of finished product |
| 59.01 ⁽¹⁾ | Wadding and articles of wadding; textile flock and dust and mill neps | | Manufacture either from natural fibres or from chemical products or textile pulp |
| 59.02 ⁽¹⁾ | Felt and articles of felt, whether or not impregnated or coated | | Manufacture either from natural fibres or from chemical products or textile pulp |

⁽¹⁾ For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------------|---|---|--|
| CCT heading No | Description | | |
| ex 59.02 ⁽¹⁾ | Needled felt, whether or not impregnated or coated | | Manufacture from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40% of the value of the finished product |
| 59.03 ⁽¹⁾ | Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated | | Manufacture either from natural fibres or from chemical products or textile pulp |
| 59.04 ⁽¹⁾ | Twine, cordage, ropes and cables, plaited or not | | Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07 |
| 59.05 ⁽¹⁾ | Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope | | Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07 |
| 59.06 ⁽²⁾ | Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics | | Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07 |
| 59.07 | Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses | | Manufacture from yarn |
| 59.08 | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials | | Manufacture from yarn |
| 59.09 | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil | | Manufacture from yarn |
| 59.10 ⁽³⁾ | Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not | | Manufacture either from yarn or from textile fibres |

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|------------------------------|---|---|---|
| CCT heading No | Description | | |
| 59.11 | Rubberized textile fabrics, other than rubberized knitted or crocheted goods | | Manufacture from yarn |
| 59.12 | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like | | Manufacture from yarn |
| 59.13 ⁽¹⁾ | Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads | | Manufacture from single yarn |
| 59.15 ⁽¹⁾ | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| 59.16 ⁽¹⁾ | Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| 59.17 ⁽¹⁾ | Textile fabrics and textile articles, of a kind commonly used in machinery or plant | | Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp |
| ex Chapter 60 ⁽¹⁾ | Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from natural fibres, carded or combed, from materials of heading Nos 56.01 to 56.03, from chemical products or textile pulp |
| ex 60.02 | Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn ⁽²⁾ |

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories used (excluding linings and interlinings) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| ex 60.03 | Stockings, under stockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn (1) |
| ex 60.04 | Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn (1) |
| ex 60.05 | Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn (1) |
| ex 60.06 | Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape) | | Manufacture from yarn (1) |
| 61.01 | Men's and boys' outer garments | | Manufacture from yarn (1) (2) |
| ex 61.01 | Fire resistant equipment of cloth covered by foil of aluminized polyester | | Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2) |
| ex 61.02 | Women's, girls' and infants' outer garments, not embroidered | | Manufacture from yarn (1) (2) |
| ex 61.02 | Fire resistant equipment of cloth covered by foil of aluminized polyester | | Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2) |
| ex 61.02 | Women's, girls' and infants' outer garments, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (1) |

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 61.03 | Men's and boys' under garments, including collars, shirt fronts and cuffs | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| 61.04 | Women's, girls' and infants' under garments | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.05 | Handkerchiefs, not embroidered | | Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ ⁽³⁾ |
| ex 61.05 | Handkerchiefs, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |
| ex 61.06 | Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered | | Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp ⁽¹⁾ ⁽²⁾ |
| ex 61.06 | Shawls, scarves, mufflers, mantillas, veils and the like, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |
| 61.07 | Ties, bow ties and cravats | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.08 | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| ex 61.08 | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾ |
| 61.09 | Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| 61.10 | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |

⁽¹⁾ Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

⁽³⁾ For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No | Description | | |
| ex 61.10 | Fire resistant equipment of cloth covered by foil of aluminized polyester | | Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product ⁽¹⁾ ⁽²⁾ |
| 61.11 | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets) | | Manufacture from yarn ⁽¹⁾ ⁽²⁾ |
| 62.01 | Travelling rugs and blankets | | Manufacture from unbleached yarn of Chapters 50 to 56 ⁽¹⁾ ⁽²⁾ |
| ex 62.02 | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered | | Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ |
| ex 62.02 | Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered | | Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product |
| 62.03 | Sacks and bags, of a kind used for the packing of goods | | Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste ⁽¹⁾ ⁽²⁾ |
| 62.04 | Tarpaulins, sails, awnings, sun-blinds, tents and camping goods | | Manufacture from single unbleached yarn ⁽¹⁾ ⁽²⁾ |
| 62.05 | Other made up textile articles (including dress patterns) | | Manufacture in which the value of the products used does not exceed 40% of the value of the finished product |
| 64.01 | Footwear with outer soles and uppers of rubber or artificial plastic material | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |

⁽¹⁾ Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

⁽³⁾ For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 64.02 | Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |
| 64.03 | Footwear with outer soles of wood or cork | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |
| 64.04 | Footwear with outer soles of other materials | Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal | |
| 65.03 | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed | | Manufacture from textile fibres |
| 65.05 | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed | | Manufacture either from yarn or from textile fibres |
| 66.01 | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| ex 70.07 | Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 | |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 70.08 | Safety glass consisting of toughened or laminated glass, shaped or not | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*) |
| 70.09 | Glass mirrors (including rear-view mirrors), unframed, framed or backed | Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 | |
| 71.15 | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | | |
| 73.07 | Blooms, billets, slabs and sheet bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel | Manufacture from products of heading No 73.06 | |
| 73.08 | Iron or steel coils re-rolling | Manufacture from products of heading No 73.07 | |
| 73.09 | Universal plates of iron or steel | Manufacture from products of heading No 73.07 or 73.08 | |
| 73.10 | Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel | Manufacture from products of heading No 73.07 | |
| 73.11 | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements | Manufacture from products of heading Nos 73.07 to 73.10, 73.12 or 73.13 | |
| 73.12 | Hoop and strip, of iron or steel, hot-rolled or cold-rolled | Manufacture from products of heading Nos 73.07 to 73.09 or 73.13 | |
| 73.13 | Sheets and plates, of iron or steel, hot-rolled or cold-rolled | Manufacture from products of heading Nos 73.07 to 73.09 | |
| 73.14 | Iron or steel wire, whether or not coated, but not insulated | Manufacture from products of heading No 73.10 | |

(*) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|---|--|
| CCT heading No | Description | | |
| 73.16 | Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails | | Manufacture from products of heading No 73.06 |
| 73.18 | Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits | | Manufacture from products of heading Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07 |
| 74.03 | Wrought bars, rods, angles, shapes and sections, of copper; copper wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.04 | Wrought plates, sheets and strip, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.05 | Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.06 | Copper powder and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.07 | Tubes and pipes and blanks therefor, of copper; hollow bars of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.08 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No | Description | | |
| 74.09 | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.10 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.11 | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.12 | Expanded metal, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.13 | Chain and parts thereof, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.14 | Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.15 | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.16 | Springs, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 74.17 | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 74.18 | Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 74.19 | Other articles of copper | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 75.02 | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 75.03 | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 75.04 | Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 75.05 | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 75.06 | Other articles of nickel | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 76.02 | Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.03 | Wrought plates, sheets and strip, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.04 | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 76.05 | Aluminium powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.06 | Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.07 | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.08 | Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.09 | Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.10 | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.11 | Containers of aluminium for compressed or liquified gas | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.12 | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.13 | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No | Description | | |
| 76.14 | Expanded metal, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.15 | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 76.16 | Other articles of aluminium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 77.02 | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 77.03 | Other articles of magnesium | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 78.02 | Wrought bars, rods, angles, shapes and sections, of lead; lead wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 78.03 | Wrought plates, sheets and strip, of lead | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 78.04 | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1.7 kg/m ² ; lead powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |
| 78.05 | Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends) | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾ |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| 78.06 | Other articles of lead | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1) |
| 79.02 | Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.03 | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.04 | Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.05 | Gutters, roof capping, skylight frames, and other fabricated building components, of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 79.06 | Other articles of zinc | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.02 | Wrought bars, rods, angles, shapes and sections, of tin; tin wire | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.03 | Wrought plates, sheets and strip, of tin | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 80.04 | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|---|--|
| CCT heading No | Description | | |
| 80.05 | Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 82.05 | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product ⁽¹⁾ |
| 82.06 | Knives and cutting blades, for machines or for mechanical appliances | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product ⁽¹⁾ |
| ex Chapter 84 | Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines, including furniture specially designed for sewing machines (ex No 84.41) | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| 84.15 | Refrigerators and refrigerating equipment (electrical and other) | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽²⁾ used are originating products |

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

⁽²⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|---|---|
| CCT heading No | Description | | |
| ex 84.41 | Sewing machines, including furniture for sewing machines | | <p>Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that:</p> <p>(a) at least 50% in value of the materials and parts⁽¹⁾ used for the assembly of the head (motor excluded) are originating products, and</p> <p>(b) the thread tension, crochet and zigzag mechanisms are originating products</p> |
| ex Chapter 85 | Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15 | | <p>Working, processing or assembly in which the value of the non-originating material and parts used does not exceed 40% of the value of the finished product</p> |
| 85.14 | Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers | | <p>Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that:</p> <p>(a) at least 50% in value of the materials and parts⁽¹⁾ used are originating products, and</p> <p>(b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product⁽²⁾</p> |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:

(i) the value of imported products,
(ii) the value of products of undetermined origin.

⁽²⁾ This percentage is not cumulative with the 40%.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|---|---|
| CCT heading No | Description | | |
| 85.15 | Radiotelegraphic and radio-telephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product ⁽²⁾ |
| Chapter 86 | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered) | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| ex Chapter 87 | Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09 | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| 87.09 | Motor-cycles, autcycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| ex Chapter 90 | Optical, photographic cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26 | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

⁽²⁾ This percentage is not cumulative with the 40%.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|--|---|--|
| CCT heading No | Description | | |
| 90.05 | Refracting telescopes (monocular and binocular), prismatic or not | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 90.07 | Photographic cameras; photographic flashlight apparatus | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 90.08 | Cinematographic cameras projectors, sound recorders and sound reproducers; any combination of these articles | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 90.12 | Compound optical microscopes, whether or not provided with means for photographing or projecting the image | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 90.26 | Gas, liquid and electricity supply or production meters; calibrating meters therefor | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|---|
| CCT heading No | Description | | |
| ex Chapter 91 | Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08 | | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| 91.04 | Other clocks | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 91.08 | Clock movements, assembled | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| ex Chapter 92 | Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11 | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product |
| 92.11 | Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic | | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product ⁽²⁾ |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

⁽²⁾ This percentage is not cumulative with the 40 %.

| Products obtained | | Working or processing that does not confer the status of originating products | Working or processing that confers the status of originating products when the following conditions are met |
|-------------------|---|---|--|
| CCT heading No | Description | | |
| Chapter 93 | Arms and ammunition; parts thereof | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 96.02 | Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 97.03 | Other toys; working models of a kind used for recreational purposes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 98.01 | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |
| 98.08 | Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes | | Manufacture in which the value of the products used does not exceed 50% of the value of the finished product |

ANNEX III

LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of 'originating products' on the products undergoing such operations

| Finished products | | Working or processing that confer the status of originating products |
|----------------------|--|--|
| CCT heading No | Description | |
| | | Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in heading Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5% of the value of the finished product |
| 13.02 | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 50% of the value of the finished product |
| ex 15.10 | Fatty alcohols | Manufacture from fatty acids |
| ex 21.03 | Prepared mustard | Manufacture from mustard flour |
| ex 22.09 | Whisky of an alcoholic strength of less than 50° | Manufacture from alcohol deriving exclusively from the distillation of cereals and in which the value of the non-originating constituent products does not exceed 15% of the value of the manufactured product |
| ex 25.09 | Earth colours, calcined or powdered | Crushing and calcination or powdering of earth colours |
| ex 25.15 | Marble squared by sawing, of a thickness not exceeding 25 cm | Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm |
| ex 25.16 | Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm | Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm |
| ex 25.18 | Calcined dolomite; agglomerated dolomite (including tarred dolomite) | Calcination of unworked dolomite |
| ex Chapters 28 to 37 | Products of the chemical and allied industries excluding calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally (ex 31.03) and essential oils other than of citrus fruit, terpeneless (ex 33.01) | Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product |

| Finished products | | Working or processing that confers the status of originating products |
|-------------------|---|---|
| CCT heading No | Description | |
| ex 31.03 | Calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally | Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermally |
| ex 33.01 | Essential oils, other than of citrus fruit, terpeneless | Deterpenation of essential oils other than of citrus fruit |
| ex Chapter 38 | Miscellaneous chemical products, other than refined tall oil (ex 38.05) and sulphate turpentine refined (ex 38.07) | Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product |
| ex 38.05 | Refined tall oil | Refining of crude tall oil |
| ex 38.07 | Sulphate turpentine, purified | Purification consisting of the distillation or refining of raw sulphate turpentine |
| ex Chapter 39 | Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials, excepting films of ionomers (ex 39.02) | Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product |
| ex 39.02 | Ionomer film | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium |
| ex 40.01 | Slabs of crepe rubber for soles | Lamination of crepe sheets of natural rubber |
| ex 40.07 | Rubber thread and cord, textile-covered | Manufacture from rubber thread or cord |
| ex 41.01 | Sheep and lambskins without the wool | Removing wool from sheep and lambskins in the wool |
| ex 41.02 | Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08 | Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned |
| ex 41.03 | Retanned sheep and lambskin leather, except leather of heading Nos 41.06 to 41.08 | Retanning of sheep and lambskin leather, not further prepared than tanned |
| ex 41.04 | Retanned goat and kidskin leather, except leather of heading Nos 41.06 to 41.08 | Retanning of goat and kidskin leather, not further prepared than tanned |
| ex 41.05 | Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08 | Retanning of other kinds of leather, not further prepared than tanned |
| ex 43.02 | Assembled furskins | Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins |
| ex 50.03 | Silk waste carded or combed | Carding or combing waste silk |

| Finished products | | Working or processing that confers the status of originating products |
|--|---|---|
| CCT heading No | Description | |
| ex 50.09 ex 50.10 ex 51.04 ex 53.11 ex 53.12 ex 53.13 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07 | Printed fabrics | Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product |
| ex 59.14 | Incandescent gas mantles | Manufacture from tubular gas mantle fabric |
| ex 68.03 | Articles of slate, including articles of agglomerated slate | Manufacture of articles of slate |
| ex 68.13 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate |
| ex 68.15 | Articles of mica, including bonded mica splittings on a support of paper or fabric | Manufacture of articles of mica |
| ex 70.10 | Cut-glass bottles | Cutting of bottles the value of which does not exceed 50% of the value of the finished product |
| 70.13 | Glassware (other than articles falling in heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses | Cutting of glassware the value of which does not exceed 50% of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50% of the value of the finished product |
| ex 70.20 | Articles made from glass fibre | Manufacture from unworked glass fibre |
| ex 71.02 | Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked precious and semi-precious stones |
| ex 71.03 | Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | Manufacture from unworked synthetic or reconstructed precious or semi-precious stones |
| ex 71.05 | Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought silver and silver alloys |
| ex 71.05 | Silver, including silver gilt and platinum-plated silver, unwrought | Alloying or electrolytic separation of unwrought silver and silver alloys |

| Finished products | | Working or processing that confers the status of originating products |
|-------------------|--|---|
| CCT heading No | Description | |
| ex 71.06 | Rolled silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought rolled silver |
| ex 71.07 | Gold, including platinum-plated gold, semi-manufactured | Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold |
| ex 71.07 | Gold, including platinum-plated gold, unwrought | Alloying or electrolytic separation of unwrought gold or gold alloys |
| ex 71.08 | Rolled gold on base metal or silver, semi-manufactured | Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver |
| ex 71.09 | Platinum and other metals of the platinum group, semi-manufactured | Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group |
| ex 71.09 | Platinum and other metals of the platinum group, unwrought | Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group |
| ex 71.10 | Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured | Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals or precious metal |
| ex 73.15 | Alloy steel and high carbon steel: | |
| | — in the forms mentioned in heading Nos 73.07 to 73.13 | Manufacture from products in the forms mentioned in heading No 73.06 |
| | — in the forms mentioned in heading No 73.14 | Manufacture from products in the forms mentioned in heading No 73.06 or 73.07 |
| ex 74.01 | Unrefined copper (blister copper and other) | Smelting of copper matte |
| ex 74.01 | Refined copper | Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap |
| ex 74.01 | Copper alloy | Fusion and thermal treatment of refined copper, copper waste or scrap |
| ex 75.01 | Unwrought nickel (excluding electro-plating anodes of heading No 75.05) | Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy |
| ex 75.01 | Unwrought nickel except nickel alloys | Refining of waste by electrolysis, by melting or by chemical means of waste and scrap |

| Finished products | | Working or processing that confers the status of originating products |
|-------------------|---|--|
| CCT heading No | Description | |
| ex 76.01 | Unwrought aluminium | Manufacture by thermal or electrolytic treatment of unalloyed aluminium and scrap |
| ex 77.04 | Beryllium wrought | Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the finished product |
| ex 78.01 | Refined lead | Manufacture by thermal refining from bullion lead |
| ex 81.01 | Tungsten, wrought | Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the finished product |
| ex 81.02 | Molybdenum, wrought | Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the finished product |
| ex 81.03 | Tantalum, wrought | Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the finished product |
| ex 81.04 | Other base metals, wrought | Manufacture from other base metals, unwrought the value of which does not exceed 50% of the value of the finished product |
| ex 83.06 | Indoor ornaments made from base metals other than statuettes | Working or processing in which the value of the non-originating materials used does not exceed 30% of the value of the finished product |
| 84.06 | Internal combustion piston engines | Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product |
| ex 84.08 | Engines and motors, excluding reaction engines and gas turbines | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products |
| 84.16 | Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders thereof | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

| Finished products | | Working or processing that confers the status of originating products |
|-------------------|--|--|
| CCT heading No | Description | |
| ex 84.17 | Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| 84.31 | Machinery for making or finishing cellulosic pulp, paper or paperboard | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| 84.33 | Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product |
| ex 84.41 | Sewing machines, including furniture specially designed for sewing machines | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> (a) at least 50% of the materials and parts (*) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products |
| 85.14 | Microphones and stands therefor; loudspeakers; audiofrequency electric amplifiers | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (*) |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio, broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus | Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (*) |
| 87.06 | Parts and accessories of the motor vehicles of heading Nos 87.01 to 87.03 | Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product |

(*) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

(*) The application of this rule must not have the effect of allowing the exceeding of the percentage of 3% for the originating transistors laid down in List A for the same tariff heading.

| Finished products | | Working or processing that confers the status of originating products |
|-------------------|---|---|
| CCT heading No | Description | |
| ex 94.01 | Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals | Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (*) |
| ex 94.03 | Other furniture of base metal | Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m ² or less in the form ready to use of which the value does not exceed 25% of the value of the finished product (*) |
| ex 95.01 | Articles of tortoise-shell | Manufacture from worked tortoise-shell |
| ex 95.02 | Articles of mother of pearl | Manufacture from worked mother of pearl |
| ex 95.03 | Articles of ivory | Manufacture from worked ivory |
| ex 95.04 | Articles of bone (excluding whalebone) | Manufacture from worked bone (excluding whalebone) |
| ex 95.05 | Articles of horn, coral (natural or agglomerated) or of other animal carving material | Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material |
| ex 95.06 | Articles of vegetable carving material (for example, corozo) | Manufacture from worked vegetable carving material (for example, corozo) |
| ex 95.07 | Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum | Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum |
| ex 98.11 | Smoking pipes, pipe bowls, of wood, root or other materials | Manufacture from roughly shaped blocks |

(*) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

ANNEX IV

LIST C

List of products excluded from the scope of this Protocol

| CCT heading No | Description |
|----------------------|---|
| ex 27.07 | Assimilated aromatic oils as defined in Note 2 to Chapter 27, 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 |
| 27.09 to 27.16 | } Mineral oils and products of their distillation; bituminous substances; mineral waxes |
| ex 29.01 | Hydrocarbons: — acyclic — cyclanes and cyclenes, excluding azulenes — benzene, toluene, xylenes for use as power or heating fuels |
| ex 34.03 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals |
| ex 34.04 | Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax |
| ex 38.14 | Prepared additives for lubricants |

ANNEX V
MOVEMENT CERTIFICATE

| | | | |
|---|--|---|--|
| 1. Exporter (Name, full address, country) | EUR.1 No A 000.000 | | |
| See notes overleaf before completing this form | | | |
| 3. Consignee (Name, full address, country) (Optional) | 2. Certificate used in preferential trade between _____ and _____ (insert appropriate countries, groups of countries or territories) | | |
| 4. Country, group of countries or territory in which the products are considered as originating | | 5. Country, group of countries or territory of destination | |
| 6. Transport details (Optional) | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾ ; Description of goods | 9. Gross weight (kg) or other measure (litres, m ³ , etc.) | 10. Invoices (Optional) | |
| 11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form _____ No _____ 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 the attached 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.

Stamp

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

NOTES

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

| | | | |
|--|---|--|--------------------------------|
| <p>1. Exporter (Name, full address, country)</p> | <p>EUR. 1 No A 000.000</p> | | |
| <p>3. Consignee (Name, full address, country) (Optional)</p> | <p>See notes overleaf before completing this form</p> | | |
| <p>6. Transport details (Optional)</p> | <p>2. Application for a certificate to be used in preferential trade between</p> <p>_____</p> <p>and</p> <p>_____</p> <p>(insert appropriate countries, groups of countries or territories)</p> | | |
| | <p>4. Country, group of countries or territory in which the products are considered as originating</p> | <p>5. Country, group of countries or territory of destination</p> | <p>7. Remarks</p> |
| <p>(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.</p> | <p>8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods</p> | <p>9. Gross weight (kg) or other measure (litres, m³, etc.)</p> | <p>10. Invoices (Optional)</p> |

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 VI

(RECTO)
 Before completing this form read carefully the instructions on the other side.

| | | | | |
|-----------------------|---|---|---|---|
| FORM EUR. 2 No | | 1 | Form used in preferential trade between ⁽¹⁾ and | |
| 2 | Exporter (Name, full address, country) | 3 | Declaration by exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1. | |
| 4 | Consignee (Name, full address, country) | 5 | Place and date | |
| 6 | Signature of exporter | | | |
| 7 | Remarks ⁽²⁾ | 8 | Country of origin ⁽³⁾ | 9 |
| | | | | 10 |
| | | | | Gross weight (kg) |
| 11 | Marks; Numbers of consignment; Description of goods | | 12 | Authority in the exporting country ⁽⁴⁾ responsible for verification of the declaration by the exporter |

- (1) Insert the countries, groups of countries or territories concerned.
- (2) Refer to any verification already carried out by the appropriate authorities.
- (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.
- (4) The term 'country' means country, group of countries or territory of destination.

| | |
|---|---|
| <p>13 Request for verification</p> <p>The verification of the declaration by the exporter on the front of this form is requested (*)</p> <p>_____ 19____ (Place and date) Stamp</p> <p>_____ (Signature)</p> | <p>14 Result of verification</p> <p>Verification carried out shows that (!)</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate.</p> <p><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended.)</p> <p>_____ 19____ (Place and date) Stamp</p> <p>_____ (Signature)</p> <p>(!) Insert X in the appropriate box.</p> |
|---|---|

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

(VERSO)

Instructions for the completion of form EUR. 2

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

FINAL ACT

The Plenipotentiaries of:

His Majesty the King of the Belgians,

Her Majesty the Queen of Denmark,

The President of the Federal Republic of Germany,

The President of the French Republic,

The President of Ireland,

The President of the Italian Republic,

His Royal Highness the Grand Duke of Luxembourg,

Her Majesty the Queen of the Netherlands,

Her Majesty the Queen of the United Kingdom of Great Britain and Northern Ireland,

and of the Council of the European Communities,

of the one part,

and of the President of the Republic of Malta,

of the other part,

meeting at Brussels on 4 March 1976, for the signature:

— of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta,

— of the Financial Protocol,

I. have, on signing the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta,

— adopted the following Joint Declarations by the Contracting Parties:

1. Joint Declaration by the Contracting Parties on Article 2,
2. Joint Declaration by the Contracting Parties on Article 13,
3. Joint Declaration by the Contracting Parties on agricultural products,

— taken note of the Declarations listed below:

1. Declaration by the European Economic Community on the regional application of certain provisions of the Agreement,
2. Declaration by the European Economic Community on Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation,

— and taken note of the Exchange of Letters on scientific and technological cooperation and the protection of the environment between the Presidents of the two delegations,

II. have, on signing the Financial Protocol, taken note of the Declaration below:

— Declaration by the European Economic Community on Article 2.

The above Declarations and the Exchange of Letters are annexed to this Final Act.

The Plenipotentiaries have agreed that these Declarations and this Exchange of Letters shall be subjected, in the same manner as the Protocols, to any procedures that may be necessary to ensure their validity.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne slutakt.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter diese Schlußakte gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Final Act.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent acte final.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente atto finale.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Slotakte hebben gesteld.

Udfærdiget i Bruxelles, den fjerde marts nitten hundrede og seksoghalvfjerds.

Geschehen zu Brüssel am vierten März neunzehnhundertsechundsiebzig.

Done at Brussels on the fourth day of March in the year one thousand nine hundred and seventy-six.

Fait à Bruxelles, le quatre mars mil neuf cent soixante-seize.

Fatto a Bruxelles, addì quattro marzo millenovecentosettantasei.

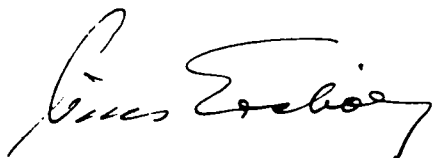
Gedaan te Brussel, de vierde maart negentienhonderd zesenzeventig.

Pour Sa Majesté le roi des Belges


Voor Zijne Majesteit de Koning der Belgen

J. Van der Meulen,

For Hendes Majestæt dronningen af Danmark



Für den Präsidenten der Bundesrepublik Deutschland



Pour le président de la République française

Jean-Marie Le Goff

For the President of Ireland

Brendan Dillon

Per il Presidente della Repubblica italiana

Amintore Fanfani

Pour Son Altesse Royale le grand-duc de Luxembourg

Henri de Luxembourg

Voor Hare Majesteit de Koningin der Nederlanden

Beatrix

For Her Majesty the Queen of the United Kingdom of Great Britain and Northern Ireland

Donald Maitland

På Rådet for De europæiske Fællesskabers vegne,

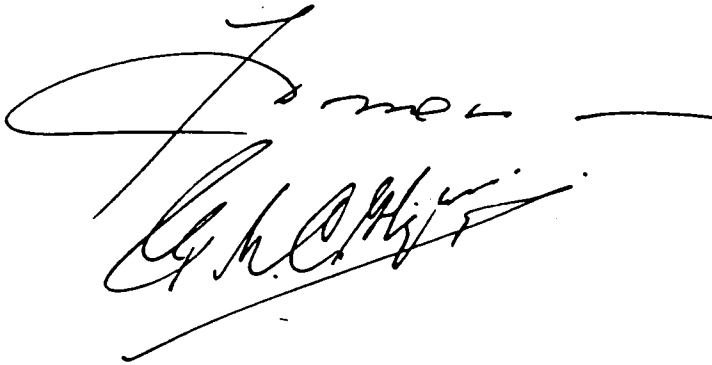
Im Namen des Rates der Europäischen Gemeinschaften,

In the name of the Council of the European Communities,

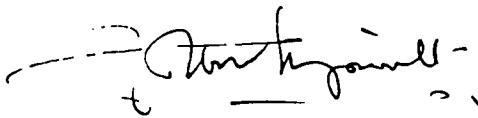
Au nom du Conseil des Communautés européennes,

A nome del Consiglio delle Comunità europee,

Namens de Raad van de Europese Gemeenschappen,

A large, stylized handwritten signature in black ink, consisting of several sweeping loops and a long horizontal stroke at the end.

For the President of the Republic of Malta

A handwritten signature in black ink, appearing to be 'Antonio Gatt' with a long horizontal stroke extending to the left.

Joint Declaration by the Contracting Parties on Article 2

The Contracting Parties agree that the Community shall allocate the tariff quotas provided for in Article 2 between the Community as originally constituted and the new Member States as follows:

(in metric tons)

| CCT heading No | Description | Community as originally constituted | New Member States |
|----------------|--|-------------------------------------|-------------------|
| 55.05 | Cotton yarn, not put up for retail sale | 750 | 160 |
| 56.04 | Man-made fibres, (discontinuous or waste), carded, combed or otherwise prepared for spinning | 600 | 200 |
| 60.05 | Outer garments and other articles, knitted or crocheted, not elastic or rubberized | 100 | 90 |
| 61.01 | Men's and boys' outer garments | 300 | 430 |

Joint Declaration by the Contracting Parties on Article 13

The Contracting Parties agree that, without prejudice to the application of the first subparagraph of Article 22 (2) of Regulation (EEC) No 1035/72, the products listed in Article 13 of the Protocol and included in Annex III to that Regulation shall be admitted into the Community without quantitative restrictions or measures having equivalent effect throughout the period during which duty reductions apply.

Joint Declaration by the Contracting Parties on agricultural products

1. The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which the Protocol does not apply.

The Contracting Parties shall apply their rules on veterinary, health and plant health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

2. The Contracting Parties shall examine, under the conditions set out in Article 14 of the Agreement, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

Declaration by the European Economic Community concerning the regional application of certain provisions of the Agreement

The European Economic Community declares that the application of the measures open to it under Article 10 of the Agreement might be limited, by reason of Community rules, to one of its regions.

Declaration of the European Economic Community on Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation

For the implementation of Article 25 of this Protocol, the Community is prepared to examine any request by Malta in order to bring derogations to this Protocol in favour of biscuits falling within heading No 19.08, embroidery falling within heading No 58.10 and radios falling within heading No 85.15 which are being already exported from Malta to the Community. This examination shall be held in an appropriate institutional framework, from the date of the signature of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta with a view to allowing, if possible, the derogations to enter into force at the same date as the Protocol.

Exchange of Letters relating to scientific and technological cooperation and the protection of the environment

Your Excellency,

Further to the wishes expressed by the Maltese delegation at the negotiations which have ended in a Protocol being concluded today between the European Economic Community and Malta, I have the honour to inform you, on behalf of the Member States of the European Economic Community, that the latter are ready to examine on a case-by-case basis the possibility of Malta having access to the results of the research programmes carried out by the Member States of the Community or by the latter in collaboration with other third countries in the fields of science, technology and the protection of the environment.

I should be grateful if you would acknowledge receipt of this letter.

Please accept, your Excellency, the assurance of my highest consideration.

Sir,

You were good enough to make the following communication to me in your letter of today's date:

'Further to the wishes expressed by the Maltese delegation at the negotiations which have ended in a Protocol being concluded today between the European Economic Community and Malta, I have the honour to inform you, on behalf of the Member States of the European Economic Community, that the latter are ready to examine on a case-by-case basis the possibility of Malta having access to the results of the research programmes carried out by the Member States of the Community or by the latter in collaboration with other third countries in the fields of science, technology and the protection of the environment.

I should be grateful if you would acknowledge receipt of this letter.'

I have the honour to acknowledge receipt of that letter.

Please accept, Sir, the assurance of my highest consideration.

Declaration of the European Economic Community on Article 2 of the Financial Protocol

1. The unit of account used to express the amounts indicated in Article 2 of the Financial Protocol equals the sum of the following amounts in terms of the national currencies of the Member States of the Community:

| | |
|------------------|---------|
| German mark | 0.828 |
| Pound sterling | 0.0885 |
| French Franc | 1.15 |
| Italian lira | 109 |
| Dutch guilder | 0.286 |
| Belgian franc | 3.66 |
| Luxembourg franc | 0.14 |
| Danish krone | 0.217 |
| Irish pound | 0.00759 |

2. The value of the unit of account in any other currency is equal to the sum of the countervalues in this currency of the amounts of currencies indicated in paragraph 1. The countervalue is fixed by the Commission on the basis of the rates established daily on the exchange markets.

The daily rates of exchange in the various national currencies are available every day; they are published periodically in the *Official Journal of the European Communities*.

ADDITIONAL PROTOCOL

**to the Agreement establishing an association between the European
Economic Community and Malta**

ADDITIONAL PROTOCOL

to the Agreement establishing an association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,
of the one part,

THE GOVERNMENT OF THE REPUBLIC OF MALTA,
of the other part,

HAVE DECIDED to extend the first stage of the Agreement establishing an association between the European Economic Community and Malta, signed in Valletta on 5 December 1970, and to this end have designated as their Plenipotentiaries :

THE COUNCIL OF THE EUROPEAN COMMUNITIES :

Joseph VAN DER MEULEN,
Ambassador Extraordinary and Plenipotentiary,
Permanent Representative of Belgium,
Chairman of the Permanent Representatives Committee ;

Roland de KERGORLAY,
Assistant Director General of the Directorate-General for External Relations of the Commission of the European Communities ;

THE GOVERNMENT OF THE REPUBLIC OF MALTA :

Josef von FERENCZY,
Ambassador Extraordinary and Plenipotentiary of the Republic of Malta to the European Economic Community ;

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS :

TITLE I

Trade

Article 1

1. The first stage of the Agreement establishing an association between the European Economic Community and Malta is hereby extended until 31 December 1980.
2. Negotiations are provided for during the twelve months preceding the expiry of the first stage, with a view to defining the content of the second stage.

Article 2

The provisions governing the first stage of the Agreement establishing an association between the European Economic Community and Malta, including those of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta, signed on 4 March 1976, shall be supplemented by the following provisions.

Article 3

1. Subject to the special provisions laid down in Article 5 of this Protocol, products originating in Malta, other than those appearing in Annex II to the Treaty establishing the European Economic Community, in Lists A and B of Annex I to the Agreement and in Article 4 of this Protocol, shall be exempt from payment of customs duty on entry into the Community.

2. Article 3 of Annex I to the Agreement shall be replaced by the following:

Article 3

For the following goods obtained from the processing of agricultural products, the exemption referred to in Article 3 (1) of the Additional Protocol shall be applied to the fixed component of the charge levied on imports of those goods into the Community:

| CCT heading No | Description |
|----------------|---|
| 18.06 | Chocolate and other food preparations containing cocoa |
| 19.03 | Macaroni, spaghetti and similar products |
| 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion |

3. The products falling within the following tariff headings shall be added to List A of Annex I to the Agreement:

| CCT heading No | Description |
|----------------|--|
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts |
| 22.09 | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages C. Spirituous beverages |

4. Products falling within heading No 18.06 (chocolate and other food preparations containing cocoa) shall be deleted from List A of Annex I to the Agreement.

Products falling within heading No 55.09 (other woven fabrics of cotton) shall be deleted from List B of Annex I to the Agreement.

Article 4

The following products, originating in Malta, shall, on entry into the Community, be subject to the customs duty indicated in respect of each:

| CCT heading No | Description | Rate of customs duty |
|----------------|---|----------------------|
| 21.05 | Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: | |
| | A. Soups and broths, in liquid, solid or powder form | 5.4 % |
| 22.03 | Beer made from malt | 7.2 % |

Article 5

Article 2 of Annex I to the Agreement shall be replaced by the following:

Article 2

1. For the following products, originating in Malta, the Community shall open annual Community tariff quotas for 1977 which shall be exempt from payment of customs duty within the limit of the quantities indicated below:

| CCT heading No | Description | Annual Community tariff quota |
|----------------|---|-------------------------------|
| 55.05 | Cotton yarn, not put up for retail sale | 1 200 tonnes |
| 55.09 | Other woven fabrics of cotton | 100 tonnes |
| 56.04 | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning | 800 tonnes |
| 60.05 | Outer garments and other articles, knitted or crocheted, not elastic or rubberized | 216 tonnes |
| 61.01 | Men's and boys' outer garments | 815 tonnes |

2. If the date of the opening of the quotas referred to in paragraph 1 does not coincide with the beginning of the calendar year, they shall be opened on a *pro rata* basis.

3. As from 1 January 1978, imports into the Community of the products referred to in paragraph 1 shall be subject to annual indicative ceilings, above which the customs duties applicable to third countries may be reintroduced in accordance with paragraphs 4 to 7. The amounts of the ceilings for 1978 shall be the amounts specified in paragraph 1 increased by 5%. These ceilings shall be increased annually by 5%.

4. If, over two consecutive years, imports of a product subject to ceilings are less than 90% of the amount fixed, the Community shall suspend the application of those ceilings.

5. In the event of cyclical difficulties, the Community reserves the right, after consultation within the Association Council, to apply for any year the same amount as that fixed for the preceding year.

6. The Community shall notify the Association Council on 1 December of each year of the list of products subject to ceilings in the following year and of the amounts of the ceilings.

7. By way of derogation from Article 3 (1) of the Additional Protocol, when a ceiling fixed for the importation of a product covered by paragraph 1 is reached, Common Customs Tariff duties may be charged again on imports of the product in question until the end of the calendar year.

Article 6

For the products covered by Article 59 (1) (b) of the Act of Accession, Article 4 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta shall remain applicable until 31 December 1977.

Article 7

For the following product, originating in Malta, the Community shall open, for the period 1 July 1977 to 30 June 1978, a Community tariff quota free of customs duties for the volume indicated:

| CCT heading No | Description | Community tariff quota |
|----------------|---|------------------------|
| 16.02 | Other prepared or preserved meat or meat offal : B. Other : III. Other : b) Other : 1. Containing bovine meat or offal : bb) Other | 650 tonnes |

Article 8

1. The customs duties and charges having equivalent effect applicable to products originating in the Community when imported into Malta shall be those actually applied in Malta on 1 July 1977.

2. Any changes made by Malta in the customs duties and charges having equivalent effect applied *vis-à-vis* third countries must not have the effect of diminishing the percentage preference enjoyed by the Community in relation to third countries.

Article 9

In the event of modifications to the nomenclature of the customs tariffs of the Contracting Parties affecting products referred to in the Agreement, the Association Council may adapt the tariff nomenclature of those products as it appears in the Agreement.

TITLE II

Rules of origin

Article 10

1. A derogation from the rules of origin contained in the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation, annexed to the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta, hereinafter called the Origin Protocol, shall be granted for the following products.

2. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 16.02 to the effect that non-originating products from Chapter 2 must not be used, canned stewed steak manufactured in Malta shall be regarded as a product originating in Malta even though this condition is not observed, provided that the other conditions applicable to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1, issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation stewed steak'.

This derogation shall apply until 30 June 1978.

3. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 18.06 to the effect that non-originating products from Chapter 17 may not represent more than 30 % of the value of the finished product, chocolates manufactured in Malta shall be regarded as products originating in Malta even though this condition is not observed, provided that the other conditions applicable to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation chocolates'.

This derogation shall apply until 31 December 1978.

4. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 85.15 to the effect that at least 50 % in value of the materials and parts used must be originating products, intermediate-frequency transformers manufactured in Malta shall be regarded as products originating in Malta even though this condition is not observed, provided that the other conditions relating to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation IFT'.

This derogation shall apply until 30 June 1978.

5. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 85.15 to the effect that non-originating transistors may not represent more than 3 % of the value of the finished product, reception apparatus manufactured in Malta shall be regarded as a product originating in Malta even though this condition is not observed, provided that the other conditions relating to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation radios'.

This derogation shall apply until 30 June 1978.

6. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 92.11 to the effect that non-originating transistors may not represent more than 3 % of the value of the finished product, tape recorders manufactured in Malta shall be regarded as products originating in Malta if the value of the non-originating transistor does not exceed 5 % of the value of the finished product, provided that the other conditions relating to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation tape recorders'.

This derogation shall apply until 30 June 1978.

TITLE III

General and final provisions

Article 11

This Protocol forms an integral part of the Agreement establishing an association between the European Economic Community and Malta.

Article 12

1. This Protocol shall be subject to ratification, acceptance or approval, in accordance with the procedures of the Contracting Parties, who shall notify each other of the completion of the procedures necessary to that end.

2. This Protocol shall enter into force on the first day of the second month following the month in which the notifications referred to in paragraph 1 have been effected.

Article 13

This Protocol is drawn up in two copies in the Danish, Dutch, English, French, German and Italian languages, each of these texts being equally authentic.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Udfærdiget i Bruxelles, den syvogtyvende oktober nitten hundrede og syvoghalvfjerds.

Geschehen zu Brüssel am siebenundzwanzigsten Oktober neunzehnhundertsiebenund-siebzig.

Done at Brussels on the twenty-seventh day of October in the year one thousand nine hundred and seventy-seven.

Fait, à Bruxelles, le vingt-sept octobre mil neuf cent soixante-dix-sept.

Fatto a Bruxelles, addì ventisette ottobre millenovecentosettantasette.

Gedaan te Brussel, de zevenentwintigste oktober negentienhonderd zevenenzeventig.

På Rådet for De europæiske Fællesskabers vegne
Für den Rat der Europäischen Gemeinschaften
For the Council of the European Communities
Pour le Conseil des Communautés européennes
Per il Consiglio delle Comunità europee
Voor de Raad van de Europese Gemeenschappen

van de Nederlanden

A. S. Kerguelay

For republikken Maltas regering
Für die Regierung der Republik Malta
For the Government of the Republic of Malta
Pour le gouvernement de la république de Malte
Per il governo della Repubblica di Malta
Voor de Regering van de Republiek Malta

Fanning

FINAL ACT

The Plenipotentiaries of
the Council of the European Communities,
of the one part, and
the Government of the Republic of Malta,
of the other part,

meeting in Brussels on the twenty-seventh day of October in the year one thousand nine hundred and seventy-seven for the signature of the Additional Protocol to the Agreement establishing an association between the European Economic Community and Malta,

have, on signing this Protocol, adopted the joint declaration by the Contracting Parties on the application of Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta.

The Plenipotentiaries have agreed that this declaration shall be subjected, in the same manner as the Protocol, to any procedures that may be necessary to ensure its validity.

Udfærdiget i Bruxelles, den syvogtyvende oktober nitten hundrede og syvoghalvfjerds.
Geschehen zu Brüssel am siebenundzwanzigsten Oktober neunzehnhundertsiebenund-siebzig.

Done at Brussels on the twenty-seventh day of October in the year one thousand nine hundred and seventy-seven.

Fait à Bruxelles, le vingt-sept octobre mil neuf cent soixante-dix-sept.

Fatto a Bruxelles, addì ventisette ottobre millenovecentosettantasette.

Gedaan te Brussel, de zevenentwintigste oktober negentienhonderd zevenenzeventig.

På Rådet for De europæiske Fællesskabers vegne

Für den Rat der Europäischen Gemeinschaften

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Walter de Meulder

M. J. Kappas

For republikken Maltas regering

Für die Regierung der Republik Malta

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

F. J. Fenech

ANNEX

Joint declaration by the Contracting Parties on the application of Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta

In the course of the negotiations which led to the conclusion of the Additional Protocol between the European Economic Community and the Republic of Malta it was stated that on the occasion of the review referred to in Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta, the Contracting Parties would examine the tariff treatment applied by Malta to products originating in the Community.

SUPPLEMENTARY PROTOCOL

**to the Agreement establishing an association between the European
Economic Community and Malta**

SUPPLEMENTARY PROTOCOL

to the Agreement establishing an Association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part,

and THE GOVERNMENT OF THE REPUBLIC OF MALTA,

of the other part,

HAVING REGARD to the Agreement establishing an Association between the European Economic Community and Malta signed at Valletta on 5 December 1970, hereinafter referred to as the 'Agreement';

CONSIDERING THAT trade arrangements between the Community and Malta have been governed by a system of autonomous arrangements since 1 January 1981;

CONSIDERING THAT the Community and Malta wish to strengthen still further their relations in order to take account of the new dimension created by the accession to the European Communities of Spain and Portugal on 1 January 1986, and that Article 17 of the Protocol to the Agreement signed on 4 March 1976 provides for the possibility of improvements in its rules applying to agricultural products;

CONSIDERING THAT there is also room for improvement of other provisions of the Agreement;

CONSIDERING THAT certain measures should be taken to allow Malta's traditional export trade with the Community to be maintained;

HAVE DECIDED to conclude a Protocol extending the first stage of the Agreement and adapting certain provisions thereof, and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Constantinos LYBEROPOULOS,

Ambassador Extraordinary and Plenipotentiary,

Permanent Representative of the Hellenic Republic,

Chairman of the Permanent Representatives Committee;

Jean DURIEUX.

Special Adviser in the Directorate-General for External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph LICARI,

Ambassador Extraordinary and Plenipotentiary,

Permanent Delegate of the Republic of Malta to the European Economic Community,

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

Article 1

1. The first stage of the Agreement is hereby extended until 31 December 1990.
2. 12 months before the end of the first stage, as extended under paragraph 1, negotiations shall take place to define the content of the second stage in accordance with the provisions of the Agreement.
3. Notwithstanding the expiry of the first stage on 31 December 1990, the provisions of Article 2 shall continue to apply.

Article 2

1. Customs duties applicable under the Agreement to imports into the Community of products originating in Malta and listed in Annex I to this Protocol shall be phased out over the same periods and at the same rates as provided in the Act of Accession of Spain and Portugal in respect of imports into the Community, as constituted on 31 December 1985, of the same products from Spain and Portugal. This provision shall be applied in accordance with the rules set out in this Article.

When the level of customs duty in force for imports into the Community, as constituted on 31 December 1985, from Spain differs from that for Portugal, products originating in Malta shall be subject to the higher of the two rates.

2. Where the customs duty on a product is lower for Malta than for Spain, Portugal, or both, phasing out of the duty shall commence once the duty on the product from both Spain and Portugal has fallen below that applying to imports originating in Malta.

3. For the purpose of eliminating customs duties, reference quantities are established in Annex I for certain products originating in Malta.

Should imports of these products exceed the reference quantity, the Community, having regard to the annual review of trade flows which it shall carry out, may make the products in question subject to a Community tariff quota, the volume of which shall be equal to the reference quantity.

4. For products listed in Annex I, other than those referred to in paragraph 3, the Community may establish a reference quantity as provided for in paragraph 3 if it discovers, in the light of the annual review of trade flows which it shall carry out, that the volume of imports threatens to cause difficulties on the Community market.

Article 3

1. The goods mentioned below, which result from the processing of agricultural products, originating in Malta, are admitted with exemption from the fixed component which is otherwise imposed on the import of such products into the Community:

| CN code | Description |
|---------------|--|
| 1704 10 | Chewing gum, whether or not sugar-coated |
| ex 1704 90 51 | Sugar fondant, composed of a blend of sucrose, glucose syrup (ratio 4:1) and water |

2. The goods referred to in paragraph 1 are deleted from List A of Annex I to the Agreement.

Article 4

1. A Trade and Economic Cooperation Committee shall be set up for the purpose of improving the operation of the institutional mechanisms of the Agreement.

The Committee shall, at the technical level, facilitate:

- the regular exchange of information on trade and production data and forecasts,
- the regular exchange of information on the scope for cooperation in areas covered by the Agreement.

The chairmanship of this Committee is exercised in turn by a representative of the Commission of the European Communities and a representative of Malta.

2. The Association Council shall lay down as soon as possible the composition and procedure of the Committee referred to in paragraph 1 pursuant to Article 14 (3) of the Agreement.

Article 5

1. This Protocol and its Annexes shall form an integral part of the Agreement.

2. This Protocol shall require ratification, acceptance or approval in accordance with the procedure in force for each of the Contracting Parties, who shall notify each other of the completion of the procedure necessary to that end.

3. This Protocol shall enter into force on the first day of the second month following the date on which the notification referred to in paragraph 2 has been effected.

Article 6

This Protocol is drawn up in two copies in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese and Spanish languages, each of these texts being equally authentic.

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Σε πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Em fé do que os plenipotenciários abaixo assinados apuseram as suas assinaturas no final do presente Protocolo.

Hecho en Bruselas, el catorce de diciembre de mil novecientos ochenta y ocho.

Udfærdiget i Bruxelles, den fjortende december nitten hundrede og otteogfirs.

Geschehen zu Brüssel am vierzehnten Dezember neunzehnhundertachtundachtzig.

Έγινε στις Βρυξέλλες, στις δέκα τέσσερις Δεκεμβρίου χίλια εννιακόσια ογδόντα οκτώ.

Done at Brussels on the fourteenth day of December in the year one thousand nine hundred and eighty-eight.

Fait à Bruxelles, le quatorze décembre mil neuf cent quatre-vingt-huit.

Fatto a Bruxelles, addi quattordici dicembre millenovecentottantotto.

Gedaan te Brussel, de veertiende december negentienhonderd achtentachtig.

Feito em Bruxelas, em catorze de Dezembro de mil novecentos e oitenta e oito.

Por el Consejo de las Comunidades Europeas

For Rådet for De Europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

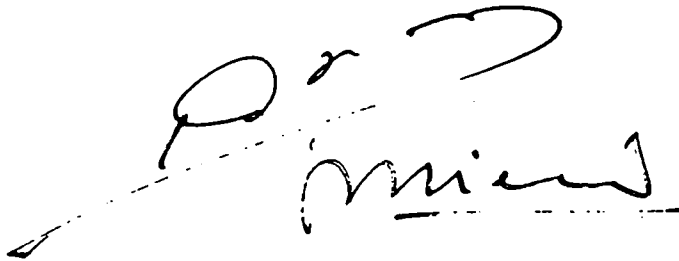
For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Pelo Conselho das Comunidades Europeias

A handwritten signature in black ink, appearing to be 'P. P. Mieux', written over a dashed horizontal line. The signature is cursive and somewhat stylized.

Por el Gobierno de la República de Malta

For regeringen for Republikken Malta

Für die Regierung der Republik Malta

Για την κυβέρνηση της Δημοκρατίας της Μάλτας

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Pelo Governo da República de Malta

A handwritten signature in black ink, appearing to be 'Joseph Bevilacqua', written over a dashed horizontal line. The signature is cursive and somewhat stylized.

ANNEX I

| CN code | Description |
|-----------------------------|--|
| 0602 | Other live plants (including their roots), cuttings and slips; mushroom spawn |
| 0603 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: |
| 0603 10 | - Fresh |
| 0701 | Potatoes, fresh or chilled: |
| 0701 90 | - Other: |
| | - - Other: |
| | - - - New: |
| 0701 90 51 | - - - - From 1 January to 15 May ⁽¹⁾ |
| ex 0701 90 59 | - - - - From 16 May to 30 June: |
| | - - - - - From 16 May to 31 May ⁽¹⁾ |
| 0703 | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled: |
| 0703 10 | - Onions and shallots: |
| | - - Onions: |
| ex 0703 10 11 | - - - Sets: |
| | - - - - From 1 July to 31 July |
| ex 0703 10 19 | - - - Other: |
| | - - - - From 1 July to 31 July |
| 0707 00 | Cucumbers and gherkins, fresh or chilled: |
| | - Cucumbers: |
| ex 0707 00 11 | - - From 1 November to 15 May: |
| | - - - Small cucumbers, from 1 January to end February ⁽²⁾ ⁽³⁾ |
| 0709 | Other vegetables, fresh or chilled: |
| ex 0709 10 00 | - Globe artichokes: |
| | - - From 1 October to 31 December |
| ex 0709 20 00 | - Asparagus: |
| | - - From 1 November to end February |
| 0805 | Citrus fruit, fresh or dried: |
| 0805 10 | - Oranges: |
| 0805 10 11 to 0805 10 49 | - - Sweet oranges, fresh |

⁽¹⁾ Global reference quantity of 3 000 tonnes.

⁽²⁾ Reference quantity of 50 tonnes.

⁽³⁾ Small cucumbers are of a length not exceeding 15 cm.

ANNEX II

Joint Declaration by the Contracting Parties on Article 2 of the Protocol

The Contracting Parties are agreed that, should the entry into force of the Protocol not coincide with the start of the calendar year, the quantitative limits referred to in Article 2 of the said Protocol shall be applied on a *pro rata* basis.

The Contracting Parties are further agreed that the charging against quantitative limits of Community imports of products originating in Malta and subject to such limits under the Protocol shall begin on 1 January of each year.

ANNEX III

Joint Declaration by the Contracting Parties concerning new potatoes falling under
CN codes 0701 90 51 and ex 0701 90 59

To avoid disturbance on the Community market, the Contracting Parties agree to meet within an advisory working party to examine the situation on the potato markets (state of harvests and supply situation) both in the Community importing countries and in the Mediterranean exporting countries. The members of this working party will be designated by the governments of the main exporting and importing countries.

The working party, chaired by the Commission, would meet at least three times a year and in particular before sowing takes place in the exporting countries, and at the time of deliveries.

These meetings would enable the main potato-exporting countries to be informed about the receiving markets and about competing markets, and their purposes would be to draw up indicative export timetables designed to prevent deliveries being concentrated around sensitive periods for the Community market.

ANNEX IV

Declaration by the representative of the Federal Republic of Germany on the definition of German nationality

Every German person, within the meaning of the basic constitutional law applying in the Federal Republic of Germany, is considered as a national of the Federal Republic of Germany.

ANNEX V

Declaration by the representative of the Federal Republic of Germany on the application of the
Protocol to Berlin

The Protocol shall also apply to Land Berlin provided that no statement to the contrary by the Government of the Federal Republic of Germany is addressed to the other Contracting Parties within three months of the entry into force of the Protocol.

ANNEX VI

EXCHANGE OF LETTERS

between the European Community and the Republic of Malta as regards trade in malt beer

A. Letter from the Community

Brussels, 7 June 1988

Your Excellency,

I have the honour to inform you of the following:

1. By way of derogation from Article 4 of the Additional Protocol signed on 27 October 1977, and in regard to the malt beers falling under heading No 2203 00 of the combined nomenclature code and originating in the Republic of Malta, the Community will open an annual duty free tariff quota of 5 000 hl.
2. The date for the opening of the quota referred to in paragraph 1 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
3. If the date for the opening of the quota referred to in paragraph 1 does not coincide with the beginning of the calendar year, it shall be opened *pro rata temporis*.
4. In exchange and by way of derogation from Article 8 paragraph 1 of the Additional Protocol signed on 27 October 1977, the Republic of Malta will reduce, for the product referred to in paragraph 1 of the present letter and originating in the Community the customs duties presently required of:
 - LM 19,50 per hl in tanks or casks,
 - LM 22,00 per hl in bottles or tinsby 10%.
5. The date of reducing the customs duties referred to in paragraph 4 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
6. The Government of the Republic of Malta undertakes that no action will be taken which would lead to any reduction of current levels of malt beer imports from the Community.
7. In order to put these concessions into operation, I would be pleased if you could confirm the acceptance by the Government of the Republic of Malta of the conditions mentioned in this letter.

Please accept, Your Excellency, the assurance of my highest consideration.

E. RHEIN
*Head of the
Community Delegation*

B. Letter from the Government of the Republic of Malta

Brussels, 7 June 1988.

Sir,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows:

1. By way of derogation from Article 4 of the Additional Protocol signed on 27 October 1977, and in regard to the malt beer falling under heading No 2203 00 of the combined nomenclature code and originating in the Republic of Malta, the Community will open an annual duty free tariff quota of 5 000 hl.
2. The date for the opening of the quota referred to in paragraph 1 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
3. If the date for the opening of the quota referred to in paragraph 1 does not coincide with the beginning of the calendar year, it shall be opened *pro rata temporis*.
4. In exchange and by way of derogation from Article 8 paragraph 1 of the Additional Protocol signed on 27 October 1977, the Republic of Malta will reduce, for the product referred to in paragraph 1 of the present letter and originating in the Community the customs duties presently required of:
 - LM 19,50 per hl in tanks or casks,
 - LM 22,00 per hl in bottles or tinsby 10%.
5. The date of reducing the customs duties referred to in paragraph 4 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
6. The Government of the Republic of Malta undertakes that no action will be taken which would lead to any reduction of current levels of malt beer imports from the Community.
7. In order to put these concessions into operation, I would be pleased if you could confirm the acceptance by the Government of the Republic of Malta of the conditions mentioned in this letter.'

I have the honour to inform you that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

Joseph LICARI
Ambassador

PROTOCOL

to the Agreement establishing an association between the European Economic Community and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

PROTOCOL

to the Agreement establishing an Association between the European Economic Community and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF MALTA,

of the other part,

HAVING REGARD to the Agreement establishing an Association between the European Economic Community and Malta signed at Valletta on 5 December 1970, hereinafter referred to as 'the Agreement',

WHEREAS the Kingdom of Spain and the Portuguese Republic became members of the European Communities on 1 January 1986,

HAVE DECIDED to determine by common agreement the adjustments and transitional measures to the Agreement consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community and to this end they have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Constantinos LYBEROPOULOS,

Ambassador Extraordinary and Plenipotentiary,

Permanent Representative of the Hellenic Republic,

Chairman of the Permanent Representative Committee;

Jean DURIEUX,

Special Adviser in the Directorate-General for External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph LICARI,

Ambassador Extraordinary and Plenipotentiary,

Permanent Delegate of the Republic of Malta to the European Economic Community,

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

TITLE I

ADJUSTMENTS

Article 1

The Spanish and Portuguese texts of the Agreement, including the Annexes and Protocols forming an integral part thereof and the Declarations annexed to the Final Act, shall be as authentic as the original texts. The Association Council shall approve the Spanish and Portuguese versions.

TITLE II
TRANSITIONAL MEASURES

CHAPTER I

PROVISIONS APPLICABLE TO THE KINGDOM OF SPAIN

Section I

General Provisions

Article 2

1. On the entry into force of this Protocol, the Kingdom of Spain shall apply to imports of products originating in Malta, other than those listed in Annex I, the same customs duties as it applies to like products from the Community as constituted on 31 December 1985. This provision shall apply in accordance with paragraphs 2 and 3 and with Article 3.

2. The Kingdom of Spain shall dismantle customs duties on imports originating in Malta in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 47,5 % of the basic duty.
- on 1 January 1990 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992 each duty shall be reduced to 10 % of the basic duty,
- the final 10 % reduction shall be made on 1 January 1993.

3. The duties calculated in accordance with paragraph 2 shall be rounded down to one decimal place, by deletion of the second decimal.

Article 3

1. The basic duty for each product to which the successive reductions provided for in Article 2 (2) are to be applied shall be the duty actually applied by the Kingdom of Spain *vis-à-vis* the Community on 1 January 1985.

2. By way of derogation from paragraph 1:

- in the case of products listed in Annex I, the basic duty shall be the duty applied by the Kingdom of Spain *vis-à-vis* Malta on 1 January 1985,
- in the case of the following products the basic duties shall be those indicated:

| Heading No of Common Customs Tariff | Description | Basic duty |
|-------------------------------------|---|------------|
| 24.02 | Manufactured tobacco; tobacco extracts and essences: | |
| | A. Cigarettes | 50 % |
| | B. Cigars | 55 % |
| | C. Smoking tobacco | 46,8 % |
| | D. Chewing tobacco and snuff | 26 % |
| | E. Other, including agglomerated tobacco in the form of sheets or strip | 10,4 % |
| 27.09 | Petroleum oils and oils obtained from bituminous minerals, crude | exempt |

Article 4

Should the Kingdom of Spain suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged under the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in Malta, other than products listed in Annex I.

Article 5

1. The Kingdom of Spain shall apply quantitative import restrictions:

- until 31 December 1988 for the products originating in Malta, listed in Annex II,
- until 31 December 1989 for the products originating in Malta, listed in Annex III.

The Kingdom of Spain may also apply quantitative import restrictions until 31 December 1989 to products listed in Annex IV, provided it applies similar measures *vis-à-vis* non-preferential third countries.

2. The restrictions referred to in paragraph 1 shall take the form of quotas.

3. The initial quotas are indicated in Annexes II, III and IV as appropriate.

The quotas listed in Annexes II and IV and quotas 1 to 5 and 10 to 14 in Annex III shall be increased at the beginning of each year by 25 % in the case of ecu quotas and 20 % in the case of volume quotas. Each successive increase shall be added to the quota and the subsequent increase calculated on the basis of the total thus obtained.

Quotas 6 to 9 in Annex III shall be increased by:

- 13 % on 1 January 1986,
- 18 % on 1 January 1987,
- 20 % on 1 January 1988,
- 20 % on 1 January 1989.

4. Where it is found that Spanish imports of a product listed in Annexes II, III or IV, have been less than 90 % of the quota level in two consecutive years, imports of that product originating in Malta shall be liberalized at the beginning of the year following the two years in question provided the product concerned is at that time liberalized *vis-à-vis* the Community as constituted on 31 December 1985.

Should the Kingdom of Spain liberalize imports from the Community as constituted on 31 December 1985 of a product listed in Annex II or III, or increase a quota applicable to the Community as constituted on 31 December 1985 by more than the minimum percentage indicated in paragraph 3, it shall also liberalize imports of that product from Malta, or increase the quota proportionately.

5. The Kingdom of Spain shall administer the quotas referred to in paragraph 2 in accordance with the same rules and administrative practices it applies to imports of products originating in the Community as constituted on 31 December 1985.

Article 6

For products covered by Regulation (EEC) No 3033/80 and originating in Malta, the Kingdom of Spain shall:

- upon the entry into force of this Protocol, dismantle the customs duty constituting the fixed component of the

charge in accordance with the timetable indicated in Article 2 (2), starting from the basic duty indicated in Annex V,

- in respect of the variable component of the charge, apply, upon the entry into force of this Protocol, the preferential rates provided for in the Agreement.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 7

1. For products originating in Malta and listed in Annex II to the Treaty establishing the European Economic Community, the Kingdom of Spain shall, subject to the special provisions laid down below, apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986, the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987, the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988, the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989, the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990, the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991, the difference shall be reduced to 45,4 % of the initial difference.
- on 1 January 1992, the difference shall be reduced to 36,3 % of the initial difference,
- on 1 January 1993, the difference shall be reduced to 27,2 % of the initial difference,
- on 1 January 1994, the difference shall be reduced to 18,1 % of the initial difference,
- on 1 January 1995, the difference shall be reduced to 9,0 % of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full from 1 January 1996.

2. The Kingdom of Spain shall postpone application of the preferential arrangements for fruit and vegetables covered by Regulation (EEC) No 1035/72 until 31 December 1989.

From 1 January 1990, the Kingdom of Spain shall apply to those products a duty which reduces the difference between the duty actually applied on 31 December 1989 and the preferential duty in accordance with the following timetable:

- on 1 January 1990, the difference shall be reduced to 85,7% of the initial difference,
- on 1 January 1991, the difference shall be reduced to 71,4% of the initial difference,
- on 1 January 1992, the difference shall be reduced to 57,1% of the initial difference.
- on 1 January 1993, the difference shall be reduced to 42,8% of the initial difference,
- on 1 January 1994, the difference shall be reduced to 28,5% of the initial difference,
- on 1 January 1995, the difference shall be reduced to 14,2% of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full from 1 January 1996.

3. The basic duty referred to in paragraph 1 shall be that defined in Article 3 (1).

Article 8

For the products referred to in Article 7 (1), the Kingdom of Spain shall apply the non-tariff benefits and levy reductions laid down by the Agreement as from the entry into force of this Protocol.

Article 9

1. Quantitative restrictions may be applied to imports into Spain of products originating in Malta:

- (a) until 31 December 1989 in respect of the products listed in Annex I;
- (b) until 31 December 1995 in respect of products subject under Article 81 of the Act of Accession to the supplementary mechanism applicable to imports into Spain from the Community as constituted on 31 December 1985, other than products falling within Regulation (EEC) No 1035/72.

2. Quantitative restrictions may be applied until 31 December 1990 to Spanish imports of the products originating in Malta and referred to:

- in Article 1 (2) (a) of Regulation No 136/66/EEC, other than soya beans falling within subheading ex 12.01 B of the Common Customs Tariff,
- in Article 1 (2) (b) of Regulation No 136/66/EEC, other than products falling within subheadings No 15.17 B II and 24.04 B of the Common Customs Tariff.

Article 10

In the case of products referred to in Article 9 (1) which are not subject on 1 March 1986 to a common organization of the market, the provisions of the Agreement concerning the elimination of charges having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Spain at the time of accession.

This provision shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

Section III

Canary Islands and Ceuta and Melilla

Article 11

1. Without prejudice to the following provisions, the arrangements for trade between the Canary Islands and Ceuta and Melilla on the one hand and Malta on the other shall be the same as those for trade between the Community and Malta, provided the Republic of Malta accords products originating in the Canary Islands and Ceuta and Melilla the same treatment it accords those from the Community.

2. Customs duties applied by the Canary Islands and Ceuta and Melilla to products other than those listed in Annex II to the Treaty establishing the European Economic Community and the charge known as 'arbitrio insular — tarifa general' existing in the Canary Islands shall be dismantled in respect of products originating in Malta in accordance with the same timetable and arrangements indicated in Article 2, 3 and 4.

3. Customs duties existing in the Canary Islands and in Ceuta and Melilla with regard to products listed in Annex II to the Treaty establishing the European Economic Community and originating in Malta shall be aligned progressively on the preferential duties applied by the Community in respect of such products subject to the provision that those territories may accord more favourable treatment to such products than the Community does.

In no case, shall duties be dismantled at a faster rate or otherwise than is laid down in Articles 2, 3 and 4.

4. The charge known as 'arbitrio insular — tarifa especial' in the Canary Islands shall be abolished in respect of products originating in Malta as from the entry into force of this Protocol.

However, the said charge may be retained in respect of imports of the products listed in Annex VII at 90% of the rate therein indicated provided the lower rate is applied uniformly to all imports of the products in question originating in Malta. The charge shall be abolished when it is abolished *vis-à-vis* the Community.

The said charge may at no time be higher than the Spanish customs tariff as amended with a view to the phasing-in of the Common Customs Tariff.

CHAPTER II

PROVISIONS APPLICABLE TO THE PORTUGUESE REPUBLIC

Section I

General provisions

Article 12

1. The Portuguese Republic shall abolish customs duties on imports of products originating in Malta as from entry into force of this Protocol.
2. By the way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on imports originating in Malta of the products listed in Annex VIII A, VIII B and IX in accordance with the following timetable:
 - on 1 March 1986, each duty shall be reduced to 90% of the basic duty,
 - on 1 January 1987, each duty shall be reduced to 80% of the basic duty,
 - on 1 January 1988, each duty shall be reduced to 65% of the basic duty,
 - on 1 January 1989, each duty shall be reduced to 50% of the basic duty,
 - on 1 January 1990, each duty shall be reduced to 40% of the basic duty,
 - on 1 January 1991, each duty shall be reduced to 30% of the basic duty,
 - the final two 15% reductions shall be made on 1 January 1992 and 1 January 1993.
3. The duties calculated in accordance with paragraph 2 shall be rounded down to one decimal place by deletion of the second decimal.

Article 13

1. The basic duty for each product to which the successive reductions provided for in Article 12 (2) are to be applied

shall be the duty actually applied by the Portuguese Republic *vis-à-vis* Malta on 1 January 1985.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on the products listed in Annex IX starting from the basic duties indicated in that Annex, provided the said duties are higher than the duties actually applied by the Portuguese Republic *vis-à-vis* Malta on 1 January 1985.

Article 14

Should the Portuguese Republic suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged in the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in Malta, with the exception of the products listed in Annex VIII B.

Article 15

1. Charges having equivalent effect to customs duties applied by the Portuguese Republic to imports originating in Malta shall be abolished on the date of entry into force of this Protocol.
2. The following charges applied by the Portuguese Republic to trade with Malta shall be progressively dismantled in accordance with the timetable indicated:
 - (a) the 4% *ad valorem* charge applied:
 - to goods imported temporarily,
 - to re-imported goods (other than containers),
 - to goods imported under inward processing arrangements allowing drawback of duties paid on the import goods following export of the products obtained,shall be:
 - reduced to 0,2% on 1 January 1987 and
 - abolished on 1 January 1988;
 - (b) the 0,9% *ad valorem* charge applied to goods imported for home use shall be:
 - reduced to 0,6% on 1 January 1989,
 - reduced to 0,3% on 1 January 1990, and
 - abolished on 1 January 1991.

Article 16

1. As from entry into force of this Protocol, the Portuguese Republic shall abolish customs duties of a fiscal nature or the fiscal component of customs duties existing at that date on imports of products originating in Malta.

2. In the case of the products listed in Annex X, the customs duties of a fiscal nature or fiscal component of customs duties applied by the Portuguese Republic shall be eliminated in accordance with the timetable laid down in Article 12 (2).

3. Should the Portuguese Republic exercise the option open to it under Article 196 (3) of the Act of Accession of replacing a customs duty of a fiscal nature or fiscal component of such a duty by an internal charge, such component as is not covered by that charge shall represent the basic duty to which the successive reductions shall be applied. It shall be dismantled in trade with Malta in accordance with the timetable laid down in Article 12 (2).

Article 17

Until 31 December 1987 the Portuguese Republic shall retain quantitative restrictions on imports from Malta of motor vehicles subject to the special arrangements agreed between the Community and the Portuguese Republic in accordance with Protocol 18 to the Act of Accession.

Article 18

1. The Portuguese Republic may impose quantitative restrictions until 31 December 1992 on imports of the products listed in Annex XI provided it applies similar measures *vis-à-vis* non-preferential third countries.

2. The restrictions referred to in paragraph 1 shall take the form of quotas.

3. The initial quotas are indicated in Annex XI.

Quotas shall be increased at the beginning of each year by 25 % in the case of ecu quotas and 20 % in the case of volume quotas. Each successive increase shall be added to the quota and the following increase calculated on the basis of total thus obtained.

4. Where it is found that Portuguese imports of a product listed in Annex XI have been less than 90 % of the quota level in two consecutive years, imports of that product originating in Malta shall be liberalized at the beginning of the year following the two years in question.

Article 19

For the products covered by Regulation (EEC) No 3033/80 and originating in Malta, the Portuguese Republic:

- upon the entry into force of this Protocol, shall dismantle the customs duty constituting the fixed component of the

charge in accordance with the timetable indicated in Article 12 (2), starting from the basic duty indicated in Annex XII,

- in respect of the variable component of the charge, shall apply the preferential rates provided for in the Agreement as from the date in the first year of the second stage of the transitional arrangements on which the second-stage rules come into force in respect of the commodities whose marketing year starts the latest.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 20

1. For products listed in Annex II to the Treaty establishing the European Economic Community and originating in Malta, the Portuguese Republic shall, subject to the special provisions laid down below, apply a duty which reduces the differences between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986, the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987, the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988, the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989, the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990, the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991, the difference shall be reduced to 45,4 % of the initial difference,
- on 1 January 1992, the difference shall be reduced to 36,3 % of the initial difference,
- on 1 January 1993, the difference shall be reduced to 27,2 % of the initial difference,
- on 1 January 1994, the difference shall be reduced to 18,1 % of the initial difference,
- on 1 January 1995, the difference shall be reduced to 9,0 % of the initial difference.

The Portuguese Republic shall apply the preferential rates in full from 1 January 1996.

2. The Portuguese Republic shall postpone application of the preferential arrangements for products covered by the following Regulations until the beginning of the second stage as defined in Article 260 of the Act of Accession:

- Regulation (EEC) No 1035/72 on the common organization of the market in fruit and vegetables.

- Regulation (EEC) No 822/87 on the common organization of the market in wine.

From the beginning of the second stage the Portuguese Republic shall apply a duty to these products which reduces the difference between the duty actually applied at the end of the first stage and the preferential duty in accordance with the following timetable:

- (i) where the second stage runs for five years:
 - on 1 January 1991, the difference shall be reduced to 83,3% of the initial difference,
 - on 1 January 1992, the difference shall be reduced to 66,6% of the initial difference,
 - on 1 January 1993, the difference shall be reduced to 49,9% of the initial difference,
 - on 1 January 1994, the difference shall be reduced to 33,2% of the initial difference,
 - on 1 January 1995, the difference shall be reduced to 16,5% of the initial difference;
- (ii) where the second stage runs for seven years:
 - on 1 January 1989, the difference shall be reduced to 87,5% of the initial difference,
 - on 1 January 1990, the difference shall be reduced to 75% of the initial difference,
 - on 1 January 1991, the difference shall be reduced to 62,5% of the initial difference,
 - on 1 January 1992, the difference shall be reduced to 50% of the initial difference,
 - on 1 January 1993, the difference shall be reduced to 37,5% of the initial difference
 - on 1 January 1994, the difference shall be reduced to 25% of the initial difference,
 - on 1 January 1995, the difference shall be reduced to 12,5% of the initial difference;
- (iii) The Portuguese Republic shall apply the preferential rates in full from 1 January 1996.

- 3. The basic duty referred to in paragraph 1 and 2 shall be that defined in Article 13 (1).

Article 21

For the products referred to in Article 20 (2), the Portuguese Republic shall postpone until the beginning of the second stage, as defined in Article 260 of the Act of Accession, the application of the non-tariff benefits and levy reductions laid down by the Agreement.

Article 22

- 1. Quantitative restrictions may be applied until 31 December 1992 to Portuguese imports originating in Malta of the products listed in Annex XIII.
- 2. Quantitative restrictions may be retained until 31 December 1995 for Portuguese imports originating in Malta of the products listed in Annex XIV.

Article 23

In the case of products referred to in Article 20 (1) which are not subject on 1 March 1986 to a common organization of the market, the provisions of the Agreement concerning the elimination of charges having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Portugal at the time of accession.

This provision shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

TITLE III

GENERAL AND FINAL PROVISIONS

Article 24

The Association Council shall make any changes to the origin rules which may be necessary, consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.

Article 25

The Annexes to this Protocol shall form an integral part thereof. This Protocol shall form an integral part of the Agreement.

Article 26

This Protocol shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on the first day of the second month following notification by the Contracting Parties of the completion of such procedures.

Article 27

This Protocol is drawn up in duplicate in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese and Spanish languages, each of these texts being equally authentic.

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Σε πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Em fé do que os plenipotenciários abaixo assinados apuseram as suas assinaturas no final do presente Protocolo.

Hecho en Bruselas, el catorce de diciembre de mil novecientos ochenta y ocho.

Udfærdiget i Bruxelles, den fjortende december nitten hundrede og otteogfirs.

Geschehen zu Brüssel am vierzehnten Dezember neunzehnhundertachtundachtzig.

Έγινε στις Βρυξέλλες, στις δέκα τέσσερις Δεκεμβρίου χίλια εννακόσια ογδόντα οκτώ.

Done at Brussels on the fourteenth day of December in the year one thousand nine hundred and eighty-eight.

Fait à Bruxelles, le quatorze décembre mil neuf cent quatre-vingt-huit.

Fatto a Bruxelles, addì quattordici dicembre millenovecentottantotto.

Gedaan te Brussel, de veertiende december negentienhonderd achtentachtig.

Feito em Bruxelas, em catorze de Dezembro de mil novecentos e oitenta e oito.

Por el Consejo de las Comunidades Europeas

For Rådet for De Europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

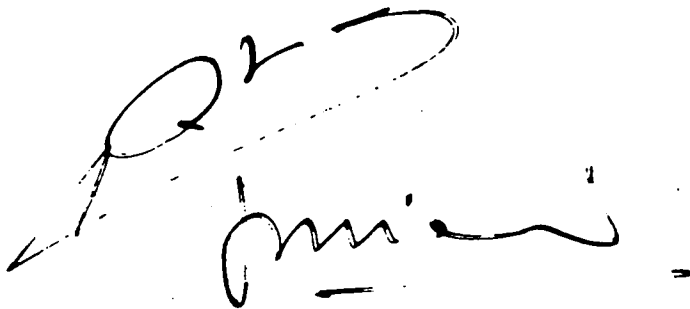
For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Pelo Conselho das Comunidades Europeias



Por el Gobierno de la República de Malta

For regeringen for Republikken Malta

Für die Regierung der Republik Malta

Για την κυβέρνηση της Δημοκρατίας της Μάλτας

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Pelo Governo da República de Malta



ANNEX I

List provided for in Article 2 (1) and in Article 3 (2)

| CCT heading No | Description |
|----------------|---|
| 40.14 | Other articles of unhardened vulcanized rubber: ex B. I. of expanded foam or sponge rubber: - excluding tobacco-pouches ex B. II. other: - excluding tobacco-pouches |
| 60.05 | Outer garments and other articles, knitted or crocheted, not elastic nor rubberized |
| 61.01 | Men's and boys' outer garments |
| 61.02 | Women's, girls' and infants' outer garments |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras B. Other apparatus C. Parts: 1. Assemblies and sub-assemblies consisting of two or more parts and pieces fastened or joined together, for apparatus falling within subheading 85.15 B I and for use in civil aircraft |

ANNEX II

List provided for in the first indent of Article 5 (1)

| Quota No | CCT heading No | Description | Basic quota |
|----------|----------------|--|-------------|
| 1 | 85.15 | <p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>(b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Colour television receivers, the diagonal measurement of the screen of which is: — From more than 42 cm up to and including 52 cm — More than 52 cm | 40 units |
| 2 | 87.01 | <p>Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:</p> <p>ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled:</p> <ul style="list-style-type: none"> — With an engine of a cylinder capacity of 4 000 cm³ or less | 2 units |

ANNEX III

List provided for in second indent of Article 5 (1)

| Quota No | CCT heading No | Description | Basic quota |
|----------|---|---|-------------|
| 1 | 25.03 | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur | 40 tonnes |
| 2 | 29.03 36.01 36.02 ex 36.04 36.05 36.06 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons: B. Nitrated and nitrosated derivatives: ex I. Trinitrotoluenes and dinitronaphthalenes: — Trinitrotoluenes Propellent powders Prepared explosives, other than propellent powders Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators: — Other than electrical detonators Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) Matches (excluding Bengal matches) | 5 tonnes |
| 3 | 39.02 | Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: I. Polyethylene: ex (b) In other forms: — Waste and scrap ex II. Polytetrahaloethylenes: — Waste and scrap ex III. Polysulphohaloethylenes: — Waste and scrap ex IV. Polypropylene: — Waste and scrap ex V. Polyisobutylene: — Waste and scrap VI. Polystyrene and copolymers of styrene: ex (b) In other forms: — Waste and scrap VII. Polyvinyl chloride: ex (b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap | 1 tonne |

| Quota No | CCT heading No | Description | Basic quota |
|----------|------------------------------------|---|-------------|
| | 39.02 (cont'd) | <p>C. ex IX. Polyvinyl acetate: — Waste and scrap</p> <p>ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap</p> <p>ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap</p> <p>ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap</p> <p>ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap</p> <p>XIV. Other polymerization or copolymerization products: ex (b) In other forms: — Waste and scrap</p> | |
| 4 | 39.07 | <p>Articles of materials of the kinds described in heading Nos 39.01 to 39.06:</p> <p>B. Other:</p> <p>I. Of regenerated cellulose</p> <p>III. Of hardened proteins</p> <p>V. Of other materials:</p> <p>(a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12</p> <p>(c) Corset busks and similar supports for articles of apparel or clothing accessories</p> <p>ex (d) Other: — excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus</p> | ECU 1 000 |
| 5 | ex 58.01 58.02 | <p>Carpets, carpeting and rugs, knotted (made up or not), other than hand-made</p> <p>Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanic' rugs and the like (made up or not):</p> <p>A. Carpets, carpeting, rugs, mats and matting</p> | 500 kg |
| 6 | ex 58.04 58.09 60.01 | <p>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton</p> <p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:</p> <p>B. Lace:</p> <p>ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres</p> <p>II. Mechanically made</p> <p>Knitted or crocheted fabric, not elastic nor rubberized:</p> <p>C. Of other textile materials: I. Of cotton</p> | 100 kg |

| Quota No | CCT heading No | Description | Basic quota |
|----------|-------------------|---|-------------|
| | 60.05 (cont'd) | <p>A. II. (b)4. (hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton (iji) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton (kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton (ii) Other outer garments: 44. Of cotton 5. Clothing accessories: ex (cc) of other textile materials: — Of cotton</p> <p>B. Other: ex III. Of other textile materials: — Of cotton</p> | |
| 8 | 61.01 | <p>Men's and boys' outer garments:</p> <p>A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158, garments of textile fabric of heading No 59.08, 59.11 or 59.12: II. Other: ex (a) Coats: — Of cotton ex (b) Other: — Of cotton</p> <p>B. Other: I. Industrial and occupational clothing: (a) Overalls, including boiler suits and bibs and braces: 1. Of cotton (b) Other: 1. Of cotton II. Swimwear: ex (b) Of other textile materials: — Of cotton III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: (b) Of cotton IV. Parkas; anoraks, windcheaters, waister jackets and the like: (b) Of cotton V. Other: (a) Jackets (excluding waister jackets) and blazers: 3. Of cotton (b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton (c) Suits and coordinate suits (excluding ski suits): 3. Of cotton (d) Shorts: 3. Of cotton</p> | 100 kg |

| Quota No | CCT heading No | Description | Basic quota |
|----------|--|---|-------------|
| | <p>61.01 (cont'd)</p> <p>61.02</p> | <p>B. V. (e) Trousers:</p> <p>3. Of cotton</p> <p>(f) Ski suits consisting of two or three pieces:</p> <p>ex 1. Of wool or of fine animal hair, of cotton or of man-made textile fibres:</p> <p>— Of cotton</p> <p>(g) Other garments:</p> <p>3. Of cotton</p> <p>Women's, girls' and infants' outer garments:</p> <p>A. Babies' garments; girls' garments up to and including commercial size 86; garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158:</p> <p>I. Babies' garments; girls' garments up to and including commercial size 86:</p> <p>(a) Of cotton</p> <p>B. Other:</p> <p>I. Garments of textile fabric of heading No 59.08, 59.11 or 59.12:</p> <p>ex (a) Coats:</p> <p>— Of cotton</p> <p>ex (b) Other:</p> <p>— Of cotton</p> <p>II. Other:</p> <p>(a) Aprons, overalls, smock-overalls and other industrial and occupational clothing (whether or not also suitable for domestic use):</p> <p>1. Of cotton</p> <p>(b) Swimwear:</p> <p>ex 2. Of other textile materials:</p> <p>— Of cotton</p> <p>(c) Bath robes, dressing gowns, bed jackets and similar indoor wear:</p> <p>2. Of cotton</p> <p>(d) Parkas, anoraks, windcheaters, waister jackets and the like:</p> <p>2. Of cotton</p> <p>(e) Other:</p> <p>1. Jackets (excluding waister jackets) and blazers:</p> <p>(cc) Of cotton</p> <p>2. Coats and raincoats, cloaks and capes:</p> <p>(cc) Of cotton</p> <p>3. Suits and coordinate suits (excluding ski suits), and costumes:</p> <p>(cc) Of cotton</p> <p>4. Dresses:</p> <p>(ee) Of cotton</p> <p>5. Skirts, including divided skirts:</p> <p>(cc) Of cotton</p> <p>6. Trousers:</p> <p>(cc) Of cotton</p> <p>7. Blouses and shirt-blouses:</p> <p>(cc) Of cotton</p> <p>8. Ski suits consisting of two or three pieces:</p> <p>ex (aa) Of wool or of fine animal hair, of cotton or of man-made textile fibres:</p> <p>— Of cotton</p> <p>9. Other garments:</p> <p>(cc) Of cotton</p> | |

| Quota No | CCT heading No | Description | Basic quota |
|----------|--|---|-------------|
| 9 | 61.03 61.04 | Men's and boys' under garments, including collars, shirt fronts and cuffs: A. Shirts: II. Of cotton B. Pyjamas: II. Of cotton C. Other: II. Of cotton Women's, girls' and infants' under garments: A. Babies' garments; girls' garments up to and including commercial size 86: I. Of cotton B. Other: I. Pyjamas and nightdresses: (b) Of cotton II. Other: (b) Of cotton | 40 kg |
| 10 | 84.41 | Sewing machines; furniture specially designed for sewing machines; sewing machine needles: A. Sewing machines; furniture specially designed for sewing machines: I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor: (a) Sewing machines having a value (not including frames, tables or furniture) of more than ECU 65 each (b) Other | 1 unit |
| 11 | 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras: III. Receivers, whether or not incorporating sound recorders or reproducers: (b) Other: ex 2. Other: — Colour television receivers, the diagonal measurement of the screen of which is 42 cm or less | 20 units |
| 12 | 87.01 | Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys: A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine | 7 units |
| 13 | 93.02 93.04 | Revolvers and pistols, being firearms Other firearms, including Very pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like: | ECU 5 000 |

| Quota No | CCT heading No | Description | Basic quota |
|----------|-------------------|--|-------------|
| | 93.04 (cont'd) | ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than ECU 200 | |
| | 93.05 | Arms of other descriptions, including air, spring and similar pistols, rifles and guns | |
| | 93.06 | Parts of arms, including gun barrel blanks, but not including parts of sidearms | |
| 14 | 93.07 | Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition | 1 tonne |

ANNEX IV

List provided for in Article 5 (1)

| Quota No | CCT heading No | Description | Basic Quota |
|----------|----------------|---|-------------|
| 1 | 84.41 | Sewing machines (fabrics, leather, shoes, etc.); furniture specially designed for sewing machines, sewing machine needles: | 1 000 kg |
| 2 | 85.19 | Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels; | 5 000 kg |
| 3 | 85.21 | Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury and rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits: | 200 kg |
| 4 | 89.01 | Ships, boats and other vessels not falling within any of the heading Nos 89.02 to 89.05: B. Others | ECU 100 000 |

ANNEX V

List provided for in Article 6

| CCT heading No | Description | Basic duty (fixed component) (%) |
|----------------|--|---|
| 17.04 | <p>Sugar confectionery, not containing cocoa</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. Less than 60%</p> <p>ex C. White chocolate</p> <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5% by weight of such fats:</p> <p>(a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. 5% or more but less than 10%</p> <p>II. Other:</p> <p>(a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. 5% or more but less than 10%</p> | <p></p> <p>12,44</p> <p>13,00</p> <p></p> <p>22,93</p> <p>19,98</p> <p></p> <p>13,00</p> <p>15,26</p> |
| 18.06 | <p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p>I. Less than 65%</p> <p>II. 65% or more but less than 80%</p> <p>III. 80% or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p>I. Containing no milkfats or containing less than 3% by weight of such fats</p> <p>II. Containing by weight of milkfats:</p> <p>(a) 3% or more but less than 7%</p> <p>(b) 7% or more</p> <p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p>I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Other:</p> <p>(a) Containing no milkfats or containing less than 1,5% by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Less than 50%</p> <p>2. 50% or more</p> <p>(b) Containing by weight of milkfats:</p> <p>1. 1,5% or more but less than 3%</p> <p>2. 3% or more but less than 4,5%</p> <p>3. 4,5% or more but less than 6%</p> <p>4. 6% or more</p> | <p></p> <p>20,71</p> <p>7,35</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>10,32</p> <p></p> <p>12,71</p> <p>9,66</p> <p></p> <p>7,04</p> <p>10,03</p> <p>10,02</p> <p>7,37</p> |

| CCT heading No | Description | Basic duty (fixed component) (%) |
|-------------------|---|---|
| 18.06 (cont'd) | <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5% by weight of such fats:</p> <p>(a) In immediate packings of a net capacity of 500 g or less</p> <p>(b) Other</p> <p>II. Containing by weight of milkfats:</p> <p>(a) 1,5% or more but not more than 6,5%:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other</p> <p>(b) More than 6,5% but less than 26%:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other</p> <p>(c) 26% or more:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other</p> | <p>0</p> <p>0</p> <p>3,96</p> <p>3,96</p> <p>0</p> <p>19,00</p> <p>0</p> <p>0</p> |
| 19.03 | <p>Macaroni, spaghetti and similar products:</p> <p>A. Containing eggs</p> <p>B. Other:</p> <p>I. Containing no common wheat flour or meal</p> <p>II. Other</p> | <p>18,10</p> <p>18,10</p> <p>18,10</p> |
| 19.08 | <p>Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:</p> <p>A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>I. Less than 30%</p> <p>II. 30% or more but less than 50%</p> <p>III. 50% or more</p> <p>B. Other:</p> <p>I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>(a) Less than 70%:</p> <p>— Not containing sugar or cocoa</p> <p>— Other</p> <p>(b) 70% or more</p> <p>II. Containing 5% or more but less than 32% by weight of starch:</p> <p>(a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>— Not containing sugar or cocoa</p> <p>— Other</p> <p>(b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5% by weight of such fats</p> <p>2. Other</p> | <p>10,00</p> <p>10,00</p> <p>10,00</p> <p>8,70</p> <p>10,00</p> <p>10,00</p> <p>8,70</p> <p>10,00</p> <p>10,00</p> <p>10,00</p> |

| CCT heading No | Description | Basic duty (fixed component) (%) |
|---|---|----------------------------------|
| 19.08 (cont'd) | B. II. (c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose): | |
| | 1. Containing no milkfats or containing less than 1,5 % by weight of such fats | 10,00 |
| | 2. Other | 10,00 |
| | (d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose): | |
| | 1. Containing no milkfats or containing less than 1,5 % by weight of such fats | 10,00 |
| | 2. Other | 10,00 |
| | III. Containing 32 % or more but less than 50 % by weight of starch: | |
| | (a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): | |
| | 1. Containing no milkfats or containing less than 1,5 % by weight of such fats: | |
| | — Not containing sugar or cocoa | 8,70 |
| | — Other | 10,00 |
| | 2. Other: | |
| | — Not containing sugar or cocoa | 8,70 |
| | — Other | 10,00 |
| | (b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose): | |
| | 1. Containing no milkfats or containing less than 1,5 % by weight of such fats | 10,00 |
| | 2. Other | 10,00 |
| | (c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose): | |
| | 1. Containing no milkfats or containing less than 1,5 % by weight of such fats: | |
| | — Not containing sugar or cocoa | 8,70 |
| — Other | 10,00 | |
| 2. Other: | | |
| — Not containing sugar or cocoa | 8,70 | |
| — Other | 10,00 | |
| IV. Containing 50 % or more but less than 65 % by weight of starch: | | |
| (a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): | | |
| 1. Containing no milkfats or containing less than 1,5 % by weight of such fats: | | |
| — Not containing sugar or cocoa | 8,70 | |
| — Other | 10,00 | |
| 2. Other: | | |
| — Not containing sugar or cocoa | 8,70 | |
| — Other | 10,00 | |
| (b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose): | | |
| 1. Containing no milkfats or containing less than 1,5 % by weight of such fats | 10,00 | |
| 2. Other | 10,00 | |

ANNEX VII

List provided for in Article 11 (4)

| CCT heading No | Description | Rate (%) |
|----------------|--|-----------------|
| 19.03 | Macaroni, spaghetti and similar products: B. Other | 12 |
| 21.04 | Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée | 9 |
| 21.07 | Food preparations not elsewhere specified or included: D. Prepared yoghourt; prepared milk in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: (b) Other | 12,5 |
| 22.09 | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: C. Spirituous beverages: I. Rum, arrack and tafia, in containers holding: ex (a) Two litres or less: — Rum ex (b) More than two litres: — Rum | Ptas 39,1/litre |
| | | Ptas 39,1/litre |
| 39.02 | Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: ex IV. Polypropylene: — In strips, of width exceeding 0,1 mm VII. Polyvinyl chloride: ex (b) In other forms: — In tubes | 10,5 |
| | | 10,5 |
| 39.07 | Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: V. Of other materials: ex (d) Other: — Plates with a diameter of between 17 and 21 cm and 'glasses' of polystyrene — Bags, sachets and similar articles, of polyethylene — Containers other than carboys, bottles and jars of polystyrene — Tube and pipe fittings, and finished pipes of polyvinyl chloride | 15 |
| | | 10,5 |
| | | 15 |
| | | 10,5 |
| 42.02 | Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric: ex A. Of artificial plastic sheeting: — Bags of polyethylene sheeting | 10,5 |
| 48.05 | Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: A. Paper and paperboard, corrugated ex B. Other: — Creped household paper of a weight per m ² of 15 g or more and less than 50 g | 14 |
| | | 12,5 |

| CCT heading No | Description | Rate (%) |
|----------------|---|----------------------|
| ex 48.14 | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery: — Writing blocks | 15 |
| 48.15 | Other paper and paperboard, cut to size or shape: ex B. Other: — Toilet paper in rolls — Paper in strips or rolls for office machines and the like | 12 12 |
| 48.16 | Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: ex A. Boxes, bags and other packing containers: — Boxes, of corrugated paper or paperboard — Bags and sacks, of kraft paper — Boxes for cigars and cigarettes | 15 11 14 |
| ex 48.18 | Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard: — Memorandum blocks and exercise books | 13 |
| ex 48.19 | Paper or paperboard labels, whether or not printed or gummed: — Labels of all kinds, excluding cigar bands | 14.5 |
| 48.21 | Other articles of paper pulp, paper, paperboard or cellulose wadding: B. Napkins and napkin liners for babies: ex I. Not put up for retail sale: — Of cellulose wadding ex II. Other: — Of cellulose wadding ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Hand towels and table napkins ex E. Sanitary towels and tampons: — Sanitary towels, of cellulose wadding | 14 14 14 14 |

ANNEX VIII A

List provided for in Article 12 (2)

| CCT heading No | Description |
|----------------|--|
| 05.01 | Human hair, unworked, whether or not washed or scoured; waste of human hair |
| 05.02 | Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair |
| 05.03 | Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material |
| 05.05 | Fish waste |
| 05.07 | 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 |
| 05.08 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products |
| 05.09 | Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products |
| 05.12 | Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells |
| 05.13 | Natural sponges |
| 05.14 | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products |
| 05.15 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: ex B. Other: — Sinews and tendons; parings and similar waste, of raw hides or skins |
| 09.03 | Maté |
| 13.02 | Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams |
| 13.03 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Vegetable saps and extracts B. Pectic substances, pectinates and pectates: ex I. Dry: — Pectates ex II. Other: — Pectates C. Agar-agar and other mucilages and thickeners, derived from vegetable products |

| CCT heading No | Description |
|----------------|---|
| 14.01 | Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark) |
| 14.02 | Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) |
| 14.03 | Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks |
| 14.05 | Vegetable products not elsewhere specified or included |
| 15.05 | Wool grease and fatty substances derived therefrom (including lanolin) |
| 15.06 | Other animal oils and fats (including neat's-foot oil and fats from bones or waste) |
| 15.08 | Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified |
| 15.10 | Fatty acids; acid oils from refining; fatty alcohols |
| 15.11 | Glycerol and glycerol lyes |
| 15.15 | Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured |
| 15.16 | Vegetable waxes, whether or not coloured |
| 15.17 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: A. Degras |
| 17.04 | Sugar confectionery, not containing cocoa |
| 18.03 | Cocoa paste (in bulk or in block), whether or not defatted |
| 18.04 | Cocoa butter (fat or oil) |
| 18.05 | Cocoa powder, unsweetened |
| 18.06 | Chocolate and other food preparations containing cocoa |
| 19.02 | Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa |
| 19.03 | Macaroni, spaghetti and similar products |
| 19.04 | Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches |
| 19.05 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) |
| 19.07 | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products |
| 19.08 | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion |
| 21.02 | Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof |

| CCT heading No | Description |
|----------------|---|
| 21.03 | Mustard flour and prepared mustard |
| 21.04 | Sauces; mixed condiments and mixed seasonings |
| 21.05 | Soups and broths, in liquid, solid or powder form; homogenized composite food preparations |
| 21.06 | Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts C. Prepared baking powders |
| 21.07 | Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked C. Ice-cream (not including ice-cream powder) and other ices D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes E. Cheese fondues G. Other |
| 22.01 | Waters, including spa waters and aerated waters; ice and snow |
| 22.02 | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07 |
| 22.03 | Beer made from malt |
| 22.06 | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher |
| 22.09 | Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages: A. Spirits (other than those of heading No 22.08), in containers holding: ex I. Two litres or less: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty ex II. More than two litres: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages C. Spirituous beverages: I. Rum, arrack and tafia II. Gin III. Whisky IV. Vodka, with an alcoholic strength of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs) ex V. Other: — On a cereal base |

| CCT heading No | Description |
|----------------|---|
| 24.02 | Manufactured tobacco; tobacco extracts and essences |
| 28.01 | Halogens (fluorine, chlorine, bromine and iodine): B. Chlorine |
| 28.03 | Carbon (including carbon black) |
| 28.54 | Hydrogen peroxide (including solid hydrogen peroxide) |
| 29.01 | Hydrocarbons: A. Acyclic: ex I. For use as power or heating fuels: — Excluding acetylene ex II. For other purposes: — Excluding acetylene B. Cyclanes and cyclenes: I. Azulene and its alkyl derivatives II. Other: ex (a) For use as power or heating fuels: — Excluding decahydronaphthalene ex (b) For other purposes: — Excluding decahydronaphthalene C. Cycloterpenes D. Aromatic: I. Benzene, toluene and xylenes II. Styrene III. Ethylbenzene IV. Cumene (isopropylbenzene) ex V. Naphthalene and anthracene: — Anthracene VI. Biphenyl and terphenyls ex VII. Other: — Excluding tetrahydronaphthalene |
| 29.04 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. D-Mannitol (mannitol) III. D-Glucitol (sorbitol) |
| 29.10 | Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methylglucosides |
| 29.14 | Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Saturated acyclic monocarboxylic acids: ex XI. Other: — Esters of D-Glucitol (sorbitol) B. Unsaturated acyclic monocarboxylic acids: ex IV. Other: — Esters of D-Glucitol (sorbitol) |

| CCT heading No | Description |
|----------------|--|
| 29.15 | <p>Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Acyclic polycarboxylic acids: ex V. Other: — Itaconic acid and its salts and esters</p> <p>C. Aromatic polycarboxylic acids: I. Phthalic anhydride ex III. Other: — Dibutyl phthalates (ortho) — Dioctyl orthophthalates — Diisooctyl, diisononyl and diisodecyl phthalates — Other esters of diiso-butyl</p> |
| 29.16 | <p>Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters III. Tartaric acid and its salts and esters IV. Citric acid and its salts and esters V. Gluconic acid and its salts and esters ex VIII. Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters</p> |
| 29.23 | <p>Single or complex oxygen — function amino-compounds:</p> <p>D. Amino-acids I. Lysine and its esters, and their salts III. Glutamic acid and its salts</p> |
| 29.35 | <p>Heterocyclic compounds; nucleic acids:</p> <p>ex Q. Other: — Anhydride compounds of D-Glucitol (sorbitol) (e.g. sorbitans), excluding maltol and isomatol — Lactones which are internal esters of hydroxy acids and gluconic acid derivatives — Intermediary products of the chemical processing of penicillin in the antibiotics falling within tariff subheading 29.44 A or C</p> |
| 29.38 | <p>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:</p> <p>B. Vitamins, unmixed, whether or not in aqueous solution: ex II. Vitamins B₂, B₃, B₆, B₁₂ and H — Vitamin B₁₂ IV. Vitamin C</p> |
| 29.43 | <p>Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42:</p> <p>ex B. Other: — Levulose — Levulose salts and esters — Sorbose and its salts and esters</p> |

| CCT heading No | Description |
|----------------|---|
| 29.44 | <p>Antibiotics:</p> <p>ex A. Penicillins:</p> <ul style="list-style-type: none"> — Excluding those requiring more than 15,3 kg of white sugar to produce one kilogram <p>ex C. Other antibiotics:</p> <ul style="list-style-type: none"> — Oxytetracyclin and erythromycin and their salts |
| 30.03 | <p>Medicaments (including veterinary medicaments):</p> <p>A. Not put up in forms or in packings of a kind sold by retail:</p> <ul style="list-style-type: none"> II. Other <p>B. Put up in forms or in packings of a kind sold by retail:</p> <ul style="list-style-type: none"> II. Other: <ul style="list-style-type: none"> (a) Containing penicillin, streptomycin or their derivatives ex (b) Other: <ul style="list-style-type: none"> — Containing antibiotics or their derivatives other than those listed under subheading B. II. (a); insulin, gold salts for the treatment of tuberculosis, organo-arsenous products for the treatment of syphilis and products for the treatment of leprosy |
| 31.02 | <p>Mineral or chemical fertilizers, nitrogenous:</p> <p>A. Natural sodium nitrate</p> <p>ex C. Other:</p> <ul style="list-style-type: none"> — Excluding ammonium nitrate in packages of a gross weight of not less than 45 kg, calcium nitrate having a nitrogen content of not more than 16 %, calcium nitrate and magnesium nitrate |
| 32.09 | <p>Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:</p> <p>A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; solutions as defined by Note 4 to this Chapter:</p> <ul style="list-style-type: none"> I. Pearl essence <p>ex II. Other:</p> <ul style="list-style-type: none"> — Excluding non-precious metals in paste form used in the manufacture of paints <p>ex B. Stamping foils:</p> <ul style="list-style-type: none"> — Common metal-based <p>C. Dyes or other colouring matter in forms or packings of a kind sold by retail</p> |
| 32.12 | <p>Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements</p> |
| 32.13 | <p>Writing ink, printing ink and other inks:</p> <ul style="list-style-type: none"> B. Printing ink C. Other inks |
| ex 34.02 | <p>Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:</p> <ul style="list-style-type: none"> — Ethoxylates |

| CCT heading No | Description |
|----------------|--|
| 35.01 | Casein, caseinates and other casein derivatives; casein glue |
| 35.02 | Albumíns, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) Ovalbumin and lactalbumin |
| 35.05 | Dextrins and dextrin glues; soluble or roasted starches; starch glues |
| 35.06 | Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg |
| 35.07 | Enzymes; prepared enzymes not elsewhere specified or included |
| ex 37.03 | Sensitized paper, paperboard and cloth, unexposed or exposed but not developed: – Printing paper |
| 38.12 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances |
| 38.19 | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: Q. Foundry core binders based on synthetic resins T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III X. Other |
| 39.01 | Condensation, polycondensation and polyaddition products, whether or not modified or polymerized and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): ex A. Ion exchangers: – Phenoplasts, excluding those of the Novolak type C. Other: I. Phenoplasts: ex (a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: – Resins, excluding those of the Novolak type ex (b) In other forms: – Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed – Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed II. Aminoplasts: ex (b) In other forms: – Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed – Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed |

| CCT heading No | Description |
|---------------------------|--|
| <p>39.01 (cont'd)</p> | <p>C. III. Alkyds and other polyesters:</p> <p>ex (a) In one of the forms mentioned in Note 3 (d) to this Chapter:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Non alkydic polyesters, unsaturated, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, for polyurethanes, other than for moulding or extruding <p>ex IV. Polyamides:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex V. Polyurethanes:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VI. Silicones:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VII. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed — Resins, other than epoxide resins, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter: <ul style="list-style-type: none"> — Polyether alcohols — Systems for polyurethanes |
| <p>39.02</p> | <p>Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):</p> <p>C. Other:</p> <p>I. Polyethylene:</p> <p>(a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:</p> <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions — Waste and scrap <p>ex II. Polytetrahaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions |

| CCT heading No | Description |
|-------------------|---|
| 39.02 (cont'd) | <p>C. ex III. Polysulphohaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IV. Polypropylene:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter, and waste and scrap — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex V. Polyisobutylene:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VI. Polystyrene and copolymers of styrene:</p> <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VII. Polyvinyl chloride:</p> <p>(a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter</p> <ul style="list-style-type: none"> — Products for moulding — Emulsion-type resins for pastes <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IX. Polyvinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex X. Copolymers of vinyl chloride with vinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XI. Polyvinyl alcohols, acetals and ethers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>XIV. Other polymerization or copolymerization products:</p> <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions |

| CCT heading No | Description |
|----------------|---|
| 39.03 | <p>Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre:</p> <p>B. Other:</p> <p>I. Regenerated cellulose:</p> <p>(b) Other:</p> <p>ex 1. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed <p>II. Cellulose nitrates:</p> <p>(b) Plasticized:</p> <p>1. With camphor or otherwise (for example, celluloid):</p> <p>ex (aa) Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of celluloid — Other, rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed <p>ex (bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets, strips or tubes, of celluloid — Other plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², whether or not printed <p>III. Cellulose acetates:</p> <p>(b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed — Rigid, weighing more than 160 g/m², whether or not printed <p>ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>4. Other:</p> <p>ex (bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>IV. Other cellulose esters:</p> <p>(b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed |

| CCT heading No | Description |
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| 39.03 (cont'd) | <p>B. IV. (b) ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm: — Of a weight not exceeding 160 g/m², not printed</p> <p>4. Other: ex (bb) Other: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed</p> <p>V. Cellulose ethers and other chemical derivatives of cellulose: (b) Plasticized: — Other: ex (aa) Ethylcellulose: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed (bb) Other: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed</p> <p>ex VI. Vulcanized fibre: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed, of artificial plastic materials</p> |
| 39.06 | <p>Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:</p> <p>B. Other: I. Starches, esterified or etherified ex II. Other: — Dextrans — Heteropolysaccharine — Other, excluding linoxyn</p> |
| 39.07 | <p>Articles of materials of the kinds described in heading Nos 39.01 to 39.06:</p> <p>A. Articles for technical uses, for use in civil aircraft</p> <p>B. Other: ex I. Of regenerated cellulose: — Excluding: artificial sausage casings; floor coverings, fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing</p> <p>ex II. Of vulcanized fibre: — Excluding: fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories</p> <p>ex III. Of hardened proteins: — Excluding: artificial sausage casings; fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals</p> |

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| 39.07 (cont'd) | <p>B. ex IV. Of chemical derivatives of rubber:</p> <ul style="list-style-type: none"> — Excluding: floor coverings; fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing <p>V. Of other materials:</p> <ul style="list-style-type: none"> (a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 ex (d) Other: <ul style="list-style-type: none"> — Excluding: artificial sausage casings; floor coverings; articles of clothing |
| ex 40.10 | <p>Transmission, conveyor or elevator belts or belting, of vulcanized rubber:</p> <ul style="list-style-type: none"> — Excluding transmission belts or belting, of trapezoidal cross-section |
| 40.11 | <p>Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</p> <p>ex A. Solid or cushion tyres and interchangeable tyre treads:</p> <ul style="list-style-type: none"> — Interchangeable tyre treads weighing up to 20 kg each <p>B. Other:</p> <ul style="list-style-type: none"> ex I. Pneumatic tyres for use on civil aircraft: <ul style="list-style-type: none"> — Weighing up to 20 kg each ex II. Other: <ul style="list-style-type: none"> — Weighing up to 20 kg each |
| 42.02 | <p>Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</p> <p>ex A. Of artificial plastic sheeting:</p> <ul style="list-style-type: none"> — Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suitcases and valises, cases and similar articles for holding toiletries <p>ex B. Of other materials:</p> <ul style="list-style-type: none"> — Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suitcases and valises, cases and similar articles for holding toiletries |
| 44.14 | <p>Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm</p> |
| 48.11 | <p>Wallpaper and linocrusta; window transparencies of paper</p> |
| 48.13 | <p>Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes</p> |
| 48.15 | <p>Other paper and paperboard, cut to size or shape:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Toilet paper |
| 48.16 | <p>Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:</p> <p>ex A. Boxes, bags and other packing containers of paper or paperboard:</p> <ul style="list-style-type: none"> — Boxes, bags and other packing containers, printed, and boxes and casks, not printed |

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| 48.21 | <p>Other articles of paper pulp, paper, paperboard or cellulose wadding:</p> <p>ex A. Perforated paper and paperboard for Jacquard and similar machines: — Of paper, of a weight not exceeding 106 g/m², not printed</p> <p>B. Napkins and napkin liners, for babies: ex I. Not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex E. Sanitary towels and tampons: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper, excluding cards for statistical machines and chart paper for recording equipment</p> |
| ex 49.09 | <p>Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings: — Picture postcards, cut to shape or in sheets</p> |
| 49.10 | <p>Calendars of any kind, of paper or paperboard, including calendar blocks</p> |
| 49.11 | <p>Other printed matter, including printed pictures and photographs: ex B. Other: — Excluding printed pictures and photographs, meteorological and scientific charts; communications, theses, dissertations and reports on scientific, literary and artistic subjects not falling within heading No 49.01, published by official bodies or cultural institutions, printed in any language and trade and tourist advertising books</p> |
| 51.04 | <p>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02:</p> <p>A. Woven fabrics of synthetic textile fibres: ex I. For tyres: — excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex IV. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p> <p>B. Woven fabrics of regenerated textile fibres: ex I. For tyres: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex III. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p> |

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| 56.01 | <p>Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>ex A. Synthetic textile fibres:</p> <p>— With the exception of polyester</p> |
| 56.02 | <p>Continuous filament tow for the manufacture of man-made fibres (discontinuous):</p> <p>A. Of synthetic textile fibres</p> |
| 56.03 | <p>Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>A. Of synthetic textile fibres</p> |
| 56.04 | <p>Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:</p> <p>A. Synthetic textile fibres</p> |
| 56.05 | <p>Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:</p> <p>ex A. Of synthetic textile fibres:</p> <p>— Fancy yarn</p> <p>ex B. Of regenerated textile fibres:</p> <p>— Fancy yarn</p> |
| 58.04 | <p>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05):</p> <p>— Of silk, of man-made fibres and of wool or of fine animal hair</p> |
| 58.05 | <p>Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06:</p> <p>A. Narrow woven fabrics:</p> <p>I. Pile fabrics or chenille fabrics:</p> <p>ex (a) Of man-made fibres or of cotton:</p> <p>— Of man-made fibres</p> <p>(b) Of silk, of noil silk or of other waste silk</p> |
| 58.07 | <p>Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</p> <p>ex A. Braids of a width of 5 cm or less, of man-made fibres (including monofil or strip of heading No 51.01 or 51.02), of flax, or ramie or of vegetable textile fibres of Chapter 57:</p> <p>— Of silk or man-made fibres, without metals</p> <p>ex B. Other:</p> <p>— Of silk or man-made fibres, without metals</p> |
| 58.08 | <p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:</p> <p>ex A. Tulle or other net fabrics not comprised in B below:</p> <p>— Of man-made fibres</p> <p>ex B. Knotted net fabrics:</p> <p>— Of man-made fibres</p> |
| 58.09 | <p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:</p> <p>ex A. Tulle and other net fabrics:</p> <p>— Of man-made fibres</p> |

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| 58.09 (cont'd) | <p>B. Lace:</p> <p>ex I. Hand-made:</p> <p>— Of man-made fibres</p> <p>ex II. Mechanically made:</p> <p>— Of man-made fibres</p> |
| 59.02 | <p>Felt and articles of felt, whether or not impregnated or coated:</p> <p>ex A. Felt in the piece or simply cut to rectangular shape:</p> <p>— Rugs, carpets and runners</p> <p>ex B. Other:</p> <p>— Rugs, carpets and runners</p> |
| ex 59.10 | <p>Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not:</p> <p>— Weighing more than 1 400 g/m²</p> |
| ex 59.12 | <p>Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:</p> <p>— Impregnated or coated textile fabrics of a weight not exceeding 1 400 g/m²</p> |
| ex 59.13 | <p>Elastic fabrics trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:</p> <p>— of a width not exceeding 50 cm, excluding those of wool or of fine animal hair</p> |
| 60.01 | <p>Knitted or crocheted fabric, not elastic nor rubberized:</p> <p>A. Of wool or of fine animal hair</p> <p>B. Of man-made fibres</p> <p>C. Of other textile materials:</p> <p>I. Of cotton</p> <p>ex II. Of other textile materials:</p> <p>— Excluding those of silk</p> |
| 61.06 | <p>Shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>A. Of silk or of noil or other waste silk</p> <p>B. Of synthetic textile fibres</p> <p>C. Of regenerated textile fibres</p> |
| 64.05 | <p>Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal:</p> <p>ex A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles:</p> <p>— Of rubber or artificial plastic materials</p> <p>ex B. Other:</p> <p>— Of rubber or artificial plastic materials</p> |
| 68.02 | <p>Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69</p> |
| 68.04 | <p>Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:</p> |

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| 68.04 (cont'd) | <p>B. Other:</p> <p>I. Of agglomerated abrasives:</p> <p>ex (a) Made of natural or synthetic diamonds:</p> <p>— Artificial, excluding millstones, etc.</p> <p>ex (b) Other:</p> <p>— Artificial, excluding millstones, etc.</p> <p>ex II. Other:</p> <p>— Artificial, excluding millstones, etc.</p> |
| 68.06 | Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, or paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up |
| 69.02 | Refractory bricks, blocks, tiles and similar refractory constructional goods |
| 70.04 | <p>Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:</p> <p>ex B. Other:</p> <p>— Of a thickness greater than 5 mm but no greater than 10 mm</p> |
| ex 70.05 | <p>Unworked drawn or blown glass (including flashed glass), in rectangles:</p> <p>— Of a thickness no greater than 3 mm</p> |
| ex 70.06 | <p>Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:</p> <p>— Not wired, of a thickness no greater than 5 mm</p> |
| 70.08 | Safety glass consisting of toughened or laminated glass, shaped or not |
| 70.14 | <p>Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:</p> <p>A. Articles for electrical lighting fittings:</p> <p>ex I. Faceted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers:</p> <p>— Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> <p>ex II. Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces):</p> <p>— Lamp glass</p> <p>— Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> <p>ex B. Other:</p> <p>— Of coloured, matt, irised, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> |
| 70.20 | <p>Glass fibre (including wool), yarns, fabrics and articles made therefrom:</p> <p>ex B. Textile fibre, yarns, fabrics and articles made therefrom:</p> <p>— Rovings and mats</p> |

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| ex 70.21 | <p>Other articles of glass:</p> <p>— Of coloured, matt engraved, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> |
| 71.05 | <p>Silver including silver gilt and platinum-plated silver, unwrought or semi-manufactured:</p> <p>ex B. Bars, rods, wires and sections; plates, sheets and strips of a thickness, excluding any backing, greater than 0,15 mm</p> <p>— Wire; other, beaten or rolled</p> <p>D. Foil of a thickness, excluding any backing, not exceeding 0,15 mm</p> |
| ex 73.14 | <p>Iron or steel wire, whether or not coated, but not insulated:</p> <p>— Without textile coating</p> |
| 73.15 | <p>Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14:</p> <p>A. High carbon steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2% or more of silicon, 2% or more of manganese, 2% or more of chromium, 2% or more of nickel, 0,3% or more of molybdenum, 0,3% or more of vanadium, 0,5% or more of tungsten, 0,5% or more of cobalt, 0,3% or more of aluminium, 1% or more of copper</p> <p>B. Alloy steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2% or more of silicon, 2% or more of manganese, 2% or more of chromium, 2% or more of nickel, 0,3% or more of molybdenum, 0,3% or more of vanadium, 0,5% or more of tungsten, 0,5% or more of cobalt, 0,3% or more of aluminium, 1% or more of copper</p> |
| 73.18 | <p>Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits:</p> <p>ex A. Tubes and pipes, with attached fittings, suitable for conducting gases or liquids, for use in civil aircraft:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging) whether or not with sockets or flanges, but not otherwise worked, seamless</p> <p>B. Other:</p> <p>ex II. Straight and of uniform wall-thickness, other than those falling in B I above, of a maximum length of 4,50 m, of alloy steel containing by weight not less than 0,90% but not more than 1,15% of carbon, not less than 0,50% but not more than 2% of chromium and not more than 0,50% of molybdenum</p> <p>ex III. Other:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, seamless</p> |

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| ex 73.21 | <p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</p> <p>— Excluding lock-gates for hydraulic plant</p> |
| ex 73.24 | <p>Containers, of iron or steel, for compressed or liquefied gas:</p> <p>— Welded, with a capacity not exceeding 300 litres</p> |
| 73.25 | <p>Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:</p> <p>A. With fittings attached, or made up into articles for use in civil aircraft</p> <p>ex B. Other:</p> <p>— Excluding closed or semi-closed carrying cables for cable cars and reinforcing cables for pre-stressed concrete</p> |
| ex 73.29 | <p>Chain and parts thereof, of iron or steel:</p> <p>— Articulated link chain for Galle, Renold or Morse type, of a pitch not exceeding 2 cm, excluding key chains</p> |
| 73.31 | <p>Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper</p> <p>ex B. Other:</p> <p>— For drawing-boards and offices</p> |
| 73.32 | <p>Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotterpins and similar articles, of iron or steel; washers (including spring washers) of iron or steel:</p> <p>A. Not threaded or tapped:</p> <p>ex I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>B. Threaded or tapped:</p> <p>ex I. Screws and nuts, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Nuts in ordinary cast iron, cast steel and malleable cast iron, excluding those put up with screws</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, bolts and screws, when with washers and nuts fitted thereto</p> |
| ex 73.35 | <p>Springs and leaves for springs, of iron or steel:</p> <p>— Leaf-springs for vehicles, excluding those for railway rolling stock</p> <p>— Spiral springs, of wire or bars, of a diameter greater than 8 mm or of rectangular bars the smallest side of which measures more than 8 mm</p> |

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| ex 73.37 | <p>Boilers (excluding boilers of heading No 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</p> <p>— Of refined, rolled or forged iron or steel</p> |
| 73.38 | <p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</p> <p>A. Sanitary ware (excluding parts thereof) for use in civil aircraft</p> <p>B. Other:</p> <p style="padding-left: 20px;">I. Sinks and wash basins and parts thereof, of stainless steel</p> <p style="padding-left: 20px;">ex II. Other:</p> <p style="padding-left: 40px;">— Excluding iron or steel wool, pot scourers and scouring or polishing pads, gloves and the like, and pressure cookers for direct steam cooking</p> |
| ex 74.07 | <p>Tubes and pipes and blanks therefor, of copper; hollow bars of copper:</p> <p>— Excluding those unworked, painted, varnished, enamelled or otherwise prepared (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, of a wall-thickness greater than 1 mm and with a maximum interior cross-section of more than 80 mm</p> |
| ex 74.19 | <p>Other articles of copper:</p> <p>— Excluding the following articles:</p> <p style="padding-left: 20px;">— Pins, sliding rings and hairpins, excluding ornamental pins, thimbles and fittings for belts, corsets and braces</p> <p style="padding-left: 20px;">— Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</p> <p style="padding-left: 20px;">— Chain and parts thereof</p> |
| ex 76.02 | <p>Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire</p> <p>— Wire rod</p> |
| 76.04 | <p>Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0,20 mm</p> |
| 76.06 | <p>Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium</p> |
| 76.08 | <p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium</p> |
| 76.12 | <p>Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables</p> |
| 76.15 | <p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium</p> |
| 79.01 | <p>Unwrought zinc, zinc waste and scrap:</p> <p>ex A. Unwrought:</p> <p style="padding-left: 20px;">— Electrolytic zinc (ingots) with a Zn content of 99,95% or more</p> |

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| ex 82.01 | <p>Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:</p> <p>— Spades, hoes, forks and rakes, scythes and sickles</p> |
| 82.02 | <p>Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):</p> <p>A. Saws (non-mechanical)</p> <p>B. Saw blades:</p> <p> I. Bandsaw blades</p> <p> ex III. Other:</p> <p> — Handsaw blades</p> |
| ex 82.04 | <p>Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):</p> <p>— Hammers, mortice chisels, stone chisels, cutters, centre-punches, chasing chisels and die stocks</p> |
| 82.05 | <p>Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits with a working part of:</p> <p>ex A. Base metal:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex B. Metal carbides:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex C. Diamond or agglomerated diamond:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex D. Other materials:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> |
| 82.09 | <p>Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, and blades therefor:</p> <p>ex A. Knives:</p> <p> — Excluding engineers' knives</p> |
| 82.14 | <p>Spoons, forks, fish-eaters, butter knives, ladles, and similar kitchen or tableware</p> |
| 82.15 | <p>Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14</p> |
| 83.01 | <p>Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal</p> |
| 83.02 | <p>Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like</p> |

| CCT heading No | Description |
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| 83.06 | <p>Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:</p> <p>A. Statuettes and other ornaments of a kind used indoors</p> |
| ex 83.09 | <p>Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal:</p> <p>— Excluding beads and spangles, tubular rivets and bifurcated rivets</p> |
| 83.13 | <p>Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal</p> |
| 83.15 | <p>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying</p> |
| ex 84.01 | <p>Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:</p> <p>— Excluding parts thereof</p> |
| 84.06 | <p>Internal combustion piston engines:</p> <p>C. Other engines:</p> <p>I. Spark ignition engines of a cylinder capacity of:</p> <p>(a) 250 cm³ or less:</p> <p>ex 1. For use in civil aircraft:</p> <p>— Of a power of 25 kW or less</p> <p>ex 2. Other:</p> <p>— Of a power of 25 kW or less and for auto-cycles of a cylinder capacity of no more than 50 cm³</p> <p>(b) More than 250 cm³:</p> <p>ex 1. For the industrial assembly of:</p> <p>Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 800 cm³, Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less</p> <p>2. Other:</p> <p>ex (aa) For use in civil aircraft: — Of a power of 25 kW or less</p> <p>ex (bb) Other: — Of a power of 25 kW or less</p> <p>II. Compression ignition engines:</p> <p>ex (a) Marine propulsion engines: — Of a power of 25 kW or less</p> <p>(b) Other:</p> <p>ex 1. For the industrial assembly of:</p> <p>Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 500 cm³, Special purpose motor vehicles of heading No 87.03: — Of a power of 25 kW or less</p> |

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| 84.06 (cont'd) | <p>C. II. (b) ex 2. Other: — Of a power of 25 kW or less</p> <p>D. Parts:</p> <p>ex I. Of engines for use in civil aircraft — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> <p>II. Of other engines: ex (a) For aircraft: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> <p>ex (b) Other: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> |
| 84.07 | <p>Hydraulic engines and motors (including water wheels and water turbines)</p> <p>ex A. Hydraulic engines and motors and parts thereof, for use in civil aircraft: — Excluding parts</p> <p>B. Other hydraulic engines and motors</p> |
| 84.10 | <p>Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:</p> <p>ex A. Delivery pumps fitted, or designed to be fitted, with a measuring device: — Parts</p> <p>B. Other pumps: I. For use in civil aircraft II. Other: ex (a) Pumps: — Excluding pumps for sprinklers and submersible pumps with motor attached, without ceramic or rubber lining, weighing not more than 1 000 kg each</p> <p>(b) Parts</p> <p>C. Liquid elevators of bucket, chain, screw, band and similar kinds</p> |
| 84.11 | <p>Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:</p> <p>C. Fans, blowers and the like: ex I. For use in civil aircraft: — Weighing not more than 200 kg each, excluding parts</p> <p>ex II. Other: — Weighing not more than 200 kg each, excluding parts</p> |
| 84.15 | <p>Refrigerators and refrigerating equipment (electrical and other):</p> <p>ex A. Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft: — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof</p> <p>C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each</p> |

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| 84.15 (cont'd) | <p>C. ex II. Other:</p> <ul style="list-style-type: none"> — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof |
| 84.17 | <p>Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:</p> <p>ex A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <ul style="list-style-type: none"> — Parts <p>ex B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radioactive waste or for the recycling of irradiated nuclear fuels (Euratom):</p> <ul style="list-style-type: none"> — Parts <p>C. Heat exchange units:</p> <p>ex I. For use in civil aircraft:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>D. Percolators and other appliances for making coffee and other hot drinks:</p> <p>ex I. Electrically heated:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>E. Medical and surgical sterilizing apparatus:</p> <p>ex I. Electrically heated:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>F. Other:</p> <p>ex I. Water heaters, non-electric:</p> <ul style="list-style-type: none"> — For domestic use <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts |
| ex 84.20 | <p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds:</p> <ul style="list-style-type: none"> — Weighing machines, including automatic and semi-automatic balances, weighing not more than 250 kg each, excluding parts thereof |
| 84.22 | <p>Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23:</p> <p>ex A. Machines and apparatus (excluding parts thereof), for use in civil aircraft:</p> <ul style="list-style-type: none"> — Excluding winches and jacks <p>B. Other:</p> <p>ex I. Machinery and mechanical appliances specially designed for dealing with highly radioactive substances (Euratom):</p> <ul style="list-style-type: none"> — Excluding winches, hoists and pulley tackle, and all parts thereof <p>ex II. Self-propelled cranes on wheels, not capable of running on rails:</p> <ul style="list-style-type: none"> — Excluding parts |

| CCT heading No | Description |
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| 84.22 (cont'd) | <p>B. ex III. Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs:</p> <ul style="list-style-type: none"> — Excluding parts <p>ex IV. Other:</p> <ul style="list-style-type: none"> — Excluding winches, hoists and pulley tackle, jacks for vehicles and all parts thereof |
| ex 84.24 | <p>Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors), lawn and sports ground rollers:</p> <ul style="list-style-type: none"> — Mould boards and ploughshares, excluding those of cast iron and steel, slades, discs, skim coulters, blade-shaped and disc-shaped coulters, for ploughs; teeth for cultivators and scarifiers, discs for sprayers; weeding, ridging and furrowing implements, for weeding machines |
| ex 84.27 | <p>Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:</p> <ul style="list-style-type: none"> — Continuous crushing and stalk-removing machines and presses for grapes excluding parts thereof |
| 84.31 | <p>Machinery for making or finishing cellulosic pulp, paper or paperboard:</p> <p>A. For making paper or paperboard</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding ruling machines weighing not more than 2 000 kg each |
| 84.36 | <p>Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines</p> |
| 84.37 | <p>Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:</p> <p>ex A. Weaving machines:</p> <ul style="list-style-type: none"> — Non-automatic and automatic machines weighing not more than 2 500 kg each and excluding automatic machines for cotton <p>ex B. Knitting machines:</p> <ul style="list-style-type: none"> — Flat <p>ex C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net:</p> <ul style="list-style-type: none"> — Machines weighing not more than 2 500 kg each |
| ex 84.38 | <p>Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):</p> <ul style="list-style-type: none"> — excluding continuous spinning machines (grooved beams weighing not more than 2,5 kg each; spindles, pressure cylinders, and shafts and tension pulleys for driving belts for spindles, with ball, roller or needle bearings); toothed iron or steel bands for card clothing; extruding nipples of precious metal |
| 84.40 | <p>Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:</p> |

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| 84.40 (cont'd) | <p>B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:</p> <p>ex I. Electrically operated:</p> <ul style="list-style-type: none"> — For clothes-washing, excluding parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — For clothes-washing, excluding parts <p>ex C. Other:</p> <ul style="list-style-type: none"> — Clothes-washing machines, excluding parts — Machinery for dyeing textile yarns, excluding parts |
| 84.45 | <p>Machine-tools for working metal, or metal carbides, not being machines falling within heading No 84.49 or 84.50:</p> <p>C. Other machine-tools:</p> <p>I. Lathes:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Parallel lathes, weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Parallel lathes, weighing not more than 2 000 kg each <p>III. Planing machines:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Weighing not more than 2 000 kg each <p>IV. Shaping machines, sawing machines and cutting-off machines, broaching machines and slotting machines:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Shaping machines and sawing machines weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Shaping machines and sawing machines weighing not more than 2 000 kg each <p>V. Milling machines and drilling machines:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Drilling machines weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Drilling machines weighing not more than 2 000 kg each <p>VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:</p> <p>(a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter:</p> <p>ex 1. Automated by coded information:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>(b) Other:</p> <p>ex 1. Automated by coded information:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each |

| CCT heading No | Description |
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| ex 84.47 | <p>Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49:</p> <p>— Excluding hydraulic presses weighing not more than 2 000 kg each</p> |
| 84.51 | <p>Typewriters, other than typewriters incorporating calculating mechanisms; cheque writing machines:</p> <p>A. Typewriters</p> |
| ex 84.56 | <p>Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</p> <p>— Grinders weighing not more than 5 000 kg each; granulators and crushers, with or without selector sieves, weighing not more than 5 000 kg each; fixed or moveable cement-mixers weighing not more than 2 000 kg each; excluding parts of the machinery mentioned</p> |
| 84.59 | <p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>ex A. For the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>ex C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radioactive metal oxides, sheathing) (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>.E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> |
| ex 84.60 | <p>Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:</p> <p>— Moulds for machine work</p> |
| 84.61 | <p>Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves</p> |
| ex 84.62 | <p>Ball, roller or needle roller bearings:</p> <p>— Bearings with row of balls, in which balls are not detachable manually, or in which the row of balls is not separable, or in which the faces of the two rings are aligned in the same plane, of which the external diameter is more than 36 mm but not more than 72 mm; excluding parts</p> |
| 84.63 | <p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>ex A. For use in civil aircraft:</p> <p>— Reduction gears, step-up gears and speed variators</p> <p>B. Other:</p> <p>— ex II. Other:</p> <p>— Reduction gears, step-up gears and speed variators</p> |

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| 85.01 | <p>Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>ex A. The following goods, for use in civil aircraft:</p> <p>Generators, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>Electric motors of an output of not less than 0,75 kW but less than 150 kW:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary or static converters (excluding rectifiers) and other motors, weighing not more than 100 kg each; transformers</p> <p>B. Other machines and apparatus:</p> <p>I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>(a) Synchronous motors of an output of not more than 18 watts</p> <p>ex (b) Other:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary converters and other motors, weighing not more than 100 kg each</p> <p>ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <p>— Transformers, rectifiers and rectifying apparatus, inductors: weighing more than 500 kg each, static converters, excluding rectifiers, weighing not more than 100 kg each</p> |
| ex 85.03 | <p>Primary cells and primary batteries:</p> <p>— Dry</p> |
| 85.12 | <p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>A. Electric instantaneous or storage water heaters and immersion heaters:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>B. Electric soil heating apparatus and electric space heating apparatus:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>D. Electric smoothing irons</p> <p>E. Electro-thermic domestic appliances:</p> <p>I. Electric cooking stoves, ranges, ovens and food warmers (excluding parts thereof), for use in civil aircraft</p> <p>ex II. Other:</p> <p>— Hot plates, cooking stoves, ranges, and similar cooking appliances for domestic use</p> |
| 85.13 | <p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex A. Apparatus for carrier-current line systems:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p> <p>ex B. Other:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p> |

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| 85.19 | <p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — Non-automatic make-and-break switches, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Automatic make-and-break switches, circuit-breakers and contactors — Parts <p>ex B. Resistors, fixed or variable (including potentiometers), other than heating resistors:</p> <ul style="list-style-type: none"> — Variable resistors, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Parts <p>D. Switchboards and control panels</p> |
| 85.20 | <p>Electric filament lamp and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:</p> <p>A. Filament lamps for lighting</p> <p>II. Other</p> <p>ex B. Other lamps:</p> <ul style="list-style-type: none"> — For lighting <p>ex C. Parts:</p> <ul style="list-style-type: none"> — For electric lamps for lighting |
| 85.23 | <p>Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:</p> <p>ex A. Ignition wiring sets and wiring sets, for use in civil aircraft:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding coaxial cable <p>ex B. Other:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding coaxial cable and submarine cable |
| 89.01 | <p>Ships, boats and other vessels not falling within any of the following headings of this Chapter:</p> <p>ex A. Warships:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding air-cushion vehicles <p>B. Other:</p> <p>ex I. Sea-going vessels:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations <p>II. Other:</p> <p>ex (a) Weighing 100 kg or less each:</p> <ul style="list-style-type: none"> — Mechanically propelled, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations |

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| 89.01 (cont'd) | <p>B. II. ex (b) Other: — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles, vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations</p> |
| ex 90.03 | <p>Frames and mountings and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like: — Excluding those of gold</p> |
| ex 90.04 | <p>Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protecting or other: — Excluding those with frames of gold or plated metals or gold-plated or gilt and engineers' protective spectacles</p> |
| 90.16 | <p>Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, drawing sers, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: ex A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like: — Set-squares, rulers, protractors and French curves — Cases of drawing instruments, lengthening bars of compasses, compasses, mathematical drawing pens and the like</p> |
| 90.24 | <p>Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven draught regulators), not being articles falling within heading No 90.14: ex A. For use in civil aircraft: — Manometers B. Other: — Manometers</p> |
| 90.28 | <p>Electrical measuring, checking, analysing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: ex I. For use in civil aircraft: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters ex II. Other: (b) Other: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters B. Other: ex I. For use in civil aircraft: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters ex II. Other: — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters</p> |
| 91.04 | <p>Other clocks: ex A. Electric or electronic: — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight ex B. Other: — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight</p> |

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| 92.12 | <p>Gramophone records, and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:</p> <p>B. Recorded:</p> <p>I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes:</p> <p>(b) Other</p> <p>II. Other:</p> <p>(a) Records:</p> <p>2. Other</p> <p>(b) Other recording media (tapes, wires, strips and like articles):</p> <p>1. Magnetically recorded for the scoring of cinematograph film</p> <p>ex 2. Other:</p> <p>— Excluding those for language teaching</p> |
| 94.01 | <p>Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:</p> <p>ex A. Chairs and other seats, not leather covered (excluding parts thereof), for use in civil aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>B. Other:</p> <p>ex I. Specially designed for aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>ex II. Other:</p> <p>— Excluding those of wood, iron or steel, wicker and other vegetable materials</p> |
| 94.03 | <p>Other furniture and parts thereof:</p> <p>ex A. Furniture (excluding parts thereof), for use in civil aircraft:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p> <p>ex B. Other furniture:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p> |
| 98.01 | <p>Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</p> <p>ex A. Blanks and moulds:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p> <p>ex B. Buttons, studs, cuff-links and press-fasteners and parts thereof:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p> |

| CCT heading No | Description |
|----------------|---|
| 98.03 | <p>Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencil and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05:</p> <p>ex A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils): — Stylograph pens and ball-point pencils</p> <p>ex B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders: — Stylograph pens and ball-point pencils</p> <p>C. Parts and fittings: ex I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section: — Of stylograph pens and ball-point pencils</p> <p>ex II. Other: — Of stylograph pens and ball-point pencils</p> |
| ex 98.08 | <p>Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes: — Ribbons on reels, for immediate use</p> |
| 98.10 | <p>Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:</p> <p>ex A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm: — Neither gilt, nor silvered, nor of rolled precious metal</p> <p>ex B. Other: — Neither gilt, nor silvered, nor of rolled precious metal, nor of precious metal</p> |
| ex 98.12 | <p>Combs, hair-slides and the like: — Of artificial plastic materials and of vulcanite</p> |

ANNEX VIII B

List provided for in Articles 12 and 14

| CCT heading No. | Description |
|-----------------|---|
| 40.14 | Other articles of unhardened vulcanized rubber A. Articles for technical uses, for use in civil aircraft (a) B. Other: I. Of expanded foam or sponge rubber II. Other |
| 60.05 | Outer garments and other articles, knitted or crocheted, not elastic nor rubberized |
| 61.01 | Men's and boys' outer garments |
| 61.02 | Women's, girls' and infants' outer garments |
| 85.15 | Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus: A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras B. Other apparatus C. Parts: I. Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus falling within subheading 85.15 B I and for use in civil aircraft II. Other: (a) Cabinets and cases (b) Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm ex (c) Other: — except for units with syntonization of the entry radiofrequency imported by Portuguese manufacturers of television reception apparatus used in the manufacture of such apparatus or for use as spare parts for exports for the repair of machines that they manufacture — excluding input radio-frequency tuning units imported by Portuguese manufacturers of television receivers for use in the manufacture of such receivers or for use as spare parts for exports for repairs to receivers manufactured by them |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

ANNEX IX

List provided for in Article 13 (2)

| CCT heading No | Description | Basic duty (%) |
|----------------|--|----------------------|
| ex 34.02 | Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap: <ul style="list-style-type: none"> — Sodium dodecan-1-yl sulphate — Triethanolamine dodecan-1-yl sulphate — Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate — Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate | 20 20 20 20 |
| 38.19 | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included, residual products of the chemical or allied industries, not elsewhere specified or included: <ul style="list-style-type: none"> Q. Foundry core binders based on synthetic resins ex X. Other: <ul style="list-style-type: none"> — Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces — Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water | 20 20 20 |
| 39.01 | Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): <ul style="list-style-type: none"> C. Other: <ul style="list-style-type: none"> II. Aminoplasts: <ul style="list-style-type: none"> ex (a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: <ul style="list-style-type: none"> — Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries III. Alkyds and other polyesters: <ul style="list-style-type: none"> ex (b) Other: <ul style="list-style-type: none"> — Saturated poly(ethylene terephthalate), other than black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion — Powdered, containing additives and pigments, used for thermosetting coatings or paints ex VII. Other: <ul style="list-style-type: none"> — Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints | 25 20 20 20 |
| 39.02 | Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): <ul style="list-style-type: none"> C. Other: <ul style="list-style-type: none"> VII. Polyvinyl chloride: <ul style="list-style-type: none"> ex (a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: <ul style="list-style-type: none"> — In microsuspension ex X. Copolymers of vinyl chloride with vinyl acetate: <ul style="list-style-type: none"> — Preparations for the moulding of gramophone records | 20 20 |
| 40.06 | Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs): <ul style="list-style-type: none"> ex B. Other: <ul style="list-style-type: none"> — Patches for repairing tubes or tyres | 20 |

| CCT heading No | Description | Basic duty (%) |
|----------------|---|----------------|
| 40.07 | Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber: ex A. Vulcanized rubber thread and cord, whether or not textile covered: — Thread, uncovered, of round cross-section | 20 |
| 48.07 | Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard | 25 |
| 56.01 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex | 35 |
| 59.03 | Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m ² and not more than 80 g per m ² | 18 20 |
| ex 59.08 | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Unimpregnated, flocked with polyvinyl chloride — Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane | 35 35 |
| ex 59.12 | Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked | 35 |
| ex 70.06 | Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness | 35 |
| 70.08 | Safety glass consisting of toughened or laminated glass, shaped or not: ex B. Other: — Laminated glass for vehicles or boats | 20 |
| ex 70.13 | Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: — Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass: | 10 |
| 73.13 | Sheets and plates, of iron or steel, hot-rolled or cold-rolled: B. Other sheets and plates: IV. Clad, coated or otherwise surface-treated: ex (d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized printed, etc.): — Coated in polyvinyl chloride. | 20 |
| 73.38 | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, or iron or steel: B. Other: ex II. Other: — Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled | 30 |

| CCT heading No | Description | Basic duty (%) |
|----------------|---|---|
| 74.03 | <p>Wrought bars, rods, angles, shapes and sections, of copper: copper wire:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Bars and rods of round cross-section, of unalloyed copper, coiled — Wire of round cross-section, of unalloyed copper | <p>20</p> <p>20</p> |
| ex 83.01 | <p>Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:</p> <ul style="list-style-type: none"> — Lock cases, cylinders and springs, carriers and cams, obtained by sintering | <p>20</p> |
| 84.10 | <p>Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:</p> <p>B. Other pumps:</p> <p>II. Other:</p> <p>ex (a) Pumps:</p> <ul style="list-style-type: none"> — Centrifugal pumps, submersible, other than metering pumps | <p>30</p> |
| 84.12 | <p>Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Other than parts | <p>20</p> |
| 84.15 | <p>Refrigerators and refrigerating equipment (electrical and other):</p> <p>C. Other:</p> <p>ex I. Refrigerators of a capacity of more than 340 litres:</p> <ul style="list-style-type: none"> — Weighing more than 200 kg each, excluding parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts | <p>20</p> <p>20</p> |
| ex 84.20 | <p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds:</p> <ul style="list-style-type: none"> — Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts — Electronic machines for weighing and labelling pre-packed products, excluding parts — Electronic weighbridges with capacities over 5 000 kg, excluding parts — Electronic shop scales with digital display, excluding parts — Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts | <p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p> |
| 84.41 | <p>Sewing machines; furniture specially designed for sewing machines; sewing machine needles:</p> <p>A. Sewing machines: furniture specially designed for sewing machines:</p> <p>ex III. Parts; furniture specially designed for sewing machines:</p> <ul style="list-style-type: none"> — Sewing machine parts, obtained by sintering | <p>20</p> |
| ex 84.42 | <p>Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):</p> <ul style="list-style-type: none"> — Press-cutters for hides, skins, furskins or leather, excluding parts | <p>20</p> |

| CCT heading No | Description | Basic duty (%) |
|----------------|---|---|
| 84.53 | <p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy — Modulator/demodulator (Modem) units for data transmission | <p>20</p> <p>20</p> |
| 84.59 | <p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this chapter:</p> <p>E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <ul style="list-style-type: none"> — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastics industry | <p>20</p> |
| ex 84.62 | <p>Ball, roller or needle roller bearings:</p> <ul style="list-style-type: none"> — Rings for bearings, obtained by sintering, intended for cycles | <p>20</p> |
| 84.63 | <p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gearboxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>B. Other:</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron | <p>20</p> <p>20</p> |
| 85.01 | <p>Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>B. Other machines and apparatus:</p> <p>1. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each <p>ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <ul style="list-style-type: none"> — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA | <p>20</p> <p>20</p> <p>25</p> <p>20</p> <p>30</p> <p>35</p> |
| 85.04 | <p>Electric accumulators:</p> <p>B. Other:</p> <p>ex II. Other accumulators:</p> <ul style="list-style-type: none"> — Nickel-cadmium accumulators not hermetically closed | <p>20</p> |

| CCT heading No | Description | Basic duty (%) |
|----------------|--|----------------|
| 85.12 | <p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair driers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>ex C. Electric hairdressing appliances (for example, hair driers, hair curlers, curling tong heaters):</p> <ul style="list-style-type: none"> — Hair driers, excluding drying hoods | 20 |
| 85.13 | <p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Automatic electronic telephone sets, excluding parts thereof | 20 |
| 85.15 | <p>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus; (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</p> <p>A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:</p> <p>I. Transmitters:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Using the HF and MF bands <p>II. Transmitter-receivers:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Using the VHF band — Portable mounts for VHF transmitter-receivers <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>(b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Radiotelegraphic and radiotelephonic receivers using the VLF, LF, MF and HF bands | 20 |
| ex 85.16 | <p>Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:</p> <ul style="list-style-type: none"> — Excluding equipment for railways and parts | 20 |
| 85.17 | <p>Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding burglar, fire and similar alarms and parts | 20 |
| 85.19 | <p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — For industrial applications, other than apparatus for making connections in electrical circuits: <ul style="list-style-type: none"> — Rated at 1 000 V or more: <ul style="list-style-type: none"> — Make-and-break and isolating switches, including switches for breaking circuits under load, rated at not less than 1 kV but less than 60 kV — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HT type | 35 |
| | | 35 |

| CCT heading No | Description | Basic duty (%) |
|-------------------|--|---|
| 85.19 (cont'd) | <p>ex A. — Rated at less than 1 000 V:</p> <ul style="list-style-type: none"> — NH-type fuses — Switches from 63 A up to 1 000 A, three- or four-pole, double breaking <p>ex D. Switchboard and control panels:</p> <ul style="list-style-type: none"> — Fitted with apparatus and instruments: <ul style="list-style-type: none"> — For industrial applications other than for telecommunications and instrument applications: <ul style="list-style-type: none"> — Not less than 1 000 V, including removable cells with switches or circuit breakers for metal clad transformers — 1 000 V or less | <p>35</p> <p>35</p> <p>25</p> <p>25</p> |
| 85.23 | <p>Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Wires and cables for power distribution rated at 60 kV or less, not ready for connectors to be fitted or already provided with connectors, insulated with polyethylene, excluding winding wire — Copper winding wire, lacquered, varnished or enamelled, of a diameter of 0,40 mm or more but not more than 1,20 mm (class F, grades I and II) | <p>20</p> <p>20</p> |
| 87.02 | <p>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles):</p> <p>A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:</p> <p>I. With either a spark ignition or a compression ignition engine:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm³ and less than 2 900 cm³ or a compression ignition engine of a cylinder capacity of more than 1 980 cm³ and less than 2 500 cm³ <p>B. For the transport of goods or materials:</p> <p>II. Other:</p> <p>(a) With either a spark ignition or a compression ignition engine:</p> <p>1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cm³ or more or a compression ignition engine of a cylinder capacity of 2 500 cm³ or more:</p> <p>ex (bb) Other:</p> <ul style="list-style-type: none"> — With four-wheel drive, a ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of less than 2 900 cm³ <p>2. Other:</p> <p>ex (bb) Other:</p> <ul style="list-style-type: none"> — With four-wheel drive, ground clearance of more than 205 mm, an unladen weight of more than 1 350 kg and less than 1 900 kg, a total laden weight of 1 950 kg or more and less than 3 600 kg, a spark ignition engine of a cylinder capacity of more than 1 560 cm³ and less than 2 900 cm³ or a compression ignition engine of a cylinder capacity of more than 1 980 cm³ and less than 2 500 cm³ | <p>20</p> <p>20</p> <p>20</p> |
| 87.06 | <p>Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 87.03:</p> <p>B. Other:</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Pistons and rod guides for shock absorbers, obtained by sintering | <p>20</p> |

| CCT heading No | Description | Basic duty (%) |
|-------------------|--|----------------|
| 87.06 (cont'd) | B. ex II. — Parts and accessories, obtained by sintering, other than parts and accessories for bodies, complete gearboxes, complete rear-axles with differentials, wheels, parts of wheels and wheel accessories, non-driving axles and disc-brake pad assemblies — Wheel-balancing weights | 20 20 |
| 87.12 | Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: ex B. Other: — Toothed wheels, obtained by sintering | 20 |
| ex 90.17 | Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): — Syringes of plastic materials | 20 |
| 90.28 | Electrical measuring, checking, analyzing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: II. Other: ex (b) Other: — Regulators — Checking and automatically controlling instruments used in industrial systems for the generation, distribution and use of electric power B. Other: ex II. Other: — Regulators | 20 20 20 |

ANNEX X

List provided for in Article 16 (2)

| CCT heading No | Description | Customs duties | |
|----------------|--|--|--|
| | | Fiscal component | Protective component |
| 17.04 | Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances | Esc 5/kg | Esc 12/kg |
| 21.03 | Mustard flour and prepared mustard: A. Mustard flour, in immediate packings B. Prepared mustard | 13% 13% | 22% 22% |
| 22.08 | Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80% vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80% vol or higher, in containers holding: — Two litres or less — More than two litres | Esc 280 per hl of pure alcohol Esc 214 per hl of pure alcohol | Esc 2 190 per hl of pure alcohol Esc 2 256 per hl of pure alcohol |
| 24.02 | Manufactured tobacco; tobacco extracts and essences: A. Cigarettes ex B. Cigars: — With outer-wrapper leaf in tobacco ex C. Smoking tobacco: — Shredded tobacco ex D. Chewing tobacco and snuff: — Shredded tobacco ex E. Other, including agglomerated tobacco in the form of sheets or strip: — Shredded tobacco | Esc 180/kg Esc 200/kg Esc 170/kg Esc 170/kg Esc 170/kg | Free Free Free Free Free |

ANNEX XI

List provided for in Article 18

| CCT heading No | Description | Basic quota |
|----------------|--|---------------|
| 40.14 | Other articles of unhardened vulcanized rubber: A. Articles for technical uses, for use in civil aircraft (a) B. Other: ex I. Of expanded foam or sponge rubber — except tobacco pouches ex II. Other — except tobacco pouches | } 5 tonnes |

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

ANNEX XII

List provided for in Article 19

| CCT heading No | Description | Basic duty (fixed component) (%) |
|----------------|---|--|
| 17.04 | <p>Sugar confectionery, not containing cocoa:</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. Less than 60 %</p> <p>– containing more than 10 % by weight of sucrose</p> <p>ex C. White chocolate</p> <p>– more than 10 % by weight of sucrose</p> <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p>(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex 1. 5 % or more but less than 30 %</p> <p>– less than 10 %</p> <p>II. Other:</p> <p>(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. 5 % or more but less than 10 %</p> | <p>80,43</p> <p>79,00</p> <p>82,24</p> <p>87,26</p> <p>60,05</p> <p>71,11</p> |
| 18.06 | <p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p>I. Less than 65 %</p> <p>II. 65 % or more but less than 80 %</p> <p>III. 80 % or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p>I. Containing no milkfats or containing less than 3 % by weight of such fats</p> <p>II. Containing by weight of milkfats:</p> <p>(a) 3 % or more but less than 7 %</p> <p>(b) 7 % or more</p> <p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p>I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Other:</p> <p>(a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Less than 50 %</p> <p>2. 50 % or more</p> <p>(b) Containing by weight of milkfats:</p> <p>1. 1,5 % or more but less than 3 %</p> <p>2. 3 % or more but less than 4,5 %</p> <p>3. 4,5 % or more but less than 6 %</p> <p>4. 6 % or more</p> | <p>51,14</p> <p>46,69</p> <p>14,00</p> <p>43,23</p> <p>45,57</p> <p>35,66</p> <p>50,19</p> <p>56,23</p> <p>54,91</p> <p>49,28</p> <p>53,36</p> <p>53,86</p> <p>48,28</p> |

| CCT heading No | Description | Basic duty (fixed component) (%) |
|-------------------|---|---|
| 19.08 (cont'd) | <p>B. III. (b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>(c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>IV. Containing 50 % or more but less than 65 % by weight of starch:</p> <p>(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>(b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>V. Containing 65 % or more by weight of starch:</p> <p>(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Other</p> | <p>79,45</p> <p>68,86</p> <p>75,73</p> <p>67,68</p> <p>74,64</p> <p>65,52</p> <p>73,76</p> <p>62,38</p> <p>71,60</p> <p>71,71</p> |
| 21.02 | <p>Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:</p> <p>C. Roasted chicory and other roasted coffee substitutes:</p> <p>II. Other</p> <p>D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:</p> <p>II. Other</p> | <p>19,00</p> <p>27,52</p> |
| 38.19 | <p>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III:</p> <p>I. In aqueous solution:</p> <p>(a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>(b) Other</p> <p>II. Other:</p> <p>(a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>(b) Other</p> | <p>12,00</p> <p>9,00</p> <p>12,00</p> <p>9,00</p> |

ANNEX XIII

List provided for in Article 22 (1)

| CCT heading No | Description |
|----------------|---|
| 06.02 | Other live plants, including trees, shrubs, bushes, roots, cuttings and slips: ex D. Other: — Rose bushes — Ornamental plants |
| 06.03 | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, bleached, impregnated or otherwise prepared: A. Fresh: ex I. From 1 June to 31 October: — Roses — Carnations ex II. From 1 November to 31 May: — Roses — Carnations |
| 06.04 | Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses being goods of a kind suitable for bouquets or ornamental purposes, fresh dried, dyed, bleached, impregnated or otherwise prepared, excluding the cut flowers and flower buds falling within heading No 06.03: ex B. Other: — Asparagus (<i>asparagus plumosus</i>) |

ANNEX XIV

List provided for in Article 22 (3)

| CCT heading No | Description |
|----------------|---|
| 07.01 | Vegetables, fresh or chilled: M. Tomatoes: ex I. From 1 November to 14 May: — from 1 December to 30 April |
| 08.02 | Citrus fruit, fresh or dried: A. Oranges: I. Sweet oranges, fresh: — from 1 November to 31 March |
| 15.01 | Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat: II. Other |
| 22.05 | Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: C. Other I. Of an actual alcoholic strength by volume not exceeding 13 % vol II. Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol |

Community Declaration concerning Article 3

The Community declares that if, after 1 January 1985 and before accession to the Community of the Kingdom of Spain, a tariff reduction is applied by Spain *vis-à-vis* the Community, such reduced duty shall be considered as the basic duty referred to in Article 3 (1).

Community Declaration concerning Articles 7 and 20

The Community declares that the schedule of reduction in customs duties applied by the Kingdom of Spain and the Portuguese Republic for the products listed in Annex II of the Treaty establishing the European Economic Community and originating in Malta takes into account the provisions concerning duty reductions of the Protocol on the customs union initialled on 22 May 1987.

Declaration by the Representative of the Federal Republic of Germany on the Definition of German nationality

Every German person, within the meaning of the basic constitutional law applying in the Federal Republic of Germany, is considered as a national of the Federal Republic of Germany.

Declaration by the representative of the Federal Republic of Germany on the Application of the Protocol to Berlin

The Protocol shall also apply to Land Berlin provided that no statement to the contrary by the Government of the Federal Republic of Germany is addressed to the other Contracting Parties within three months of the entry into force of the Protocol.

FINANCIAL PROTOCOL
(First Protocol)

FINANCIAL PROTOCOL

HIS MAJESTY THE KING OF THE BELGIANS,

HER MAJESTY THE QUEEN OF DENMARK,

THE PRESIDENT OF THE FEDERAL REPUBLIC OF GERMANY,

THE PRESIDENT OF THE FRENCH REPUBLIC,

THE PRESIDENT OF IRELAND,

THE PRESIDENT OF THE ITALIAN REPUBLIC,

HIS ROYAL HIGHNESS THE GRAND DUKE OF LUXEMBOURG,

HER MAJESTY THE QUEEN OF THE NETHERLANDS,

HER MAJESTY THE QUEEN OF THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND,

and

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE PRESIDENT OF THE REPUBLIC OF MALTA,

of the other part,

CONSCIOUS of the need to promote the accelerated development of the Maltese economy with a view to facilitating the pursuit of the objectives of the Agreement establishing an association between the European Economic Community and Malta,

HAVE DESIGNATED as their Plenipotentiaries:

HIS MAJESTY THE KING OF THE BELGIANS:

Joseph VAN DER MEULEN,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

HER MAJESTY THE QUEEN OF DENMARK:

Niels ERSBOELL,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

THE PRESIDENT OF THE FEDERAL REPUBLIC OF GERMANY:

Ulrich LEBSANFT,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

THE PRESIDENT OF THE FRENCH REPUBLIC:

Jean-Marie SOUTOU,

Ambassador of France, Permanent Representative to the European Communities;

THE PRESIDENT OF IRELAND:

Brendan DILLON,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

THE PRESIDENT OF THE ITALIAN REPUBLIC:

Giorgio BOMBASSEI FRASCANI DE VETTOR,

Ambassador of Italy, Permanent Representative to the European Communities;

HIS ROYAL HIGHNESS THE GRAND DUKE OF LUXEMBOURG:

Jean DONDELINGER,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

HER MAJESTY THE QUEEN OF THE NETHERLANDS:

E. J. KORTHALS ALTES,
Minister, Plenipotentiary, Deputy Permanent Representative to the European Communities;

HER MAJESTY THE QUEEN OF THE UNITED KINGDOM OF GREAT BRITAIN AND
NORTHERN IRELAND:

Sir Donald MAITLAND, CMG, OBE,
Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European
Communities;

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Jean DONDELINGER,
Ambassador Extraordinary and Plenipotentiary, Permanent Representative of Luxemburg,
Chairman of the Permanent Representatives Committee;

Theodorus HIJZEN,
Director-General of External Relations of the Commission of the European Communities;

THE PRESIDENT OF THE REPUBLIC OF MALTA:

Joseph Attard KINGSWELL,
Ambassador Extraordinary and Plenipotentiary, Permanent Delegate of the Republic of
Malta to the European Economic Community,

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

Article 1

The Community shall participate, within the framework of financial and technical cooperation, in the financing of projects designed to contribute to the economic and social development of Malta.

Article 2

1. For the purposes specified in Article 1, and for a period expiring five years after the entry into force

of this Protocol, an aggregate amount of 26 million units of account may be committed as follows:

- (a) 16 million units of account in the form of loans from the European Investment Bank, hereinafter called 'the bank', accorded from its own resources on the terms set out in its statute;
- (b) five million units of account in the form of loans on special terms;
- (c) five million units of account in the form of grants.

Provision may be made for contributions to risk capital formation, to be charged against the amount shown in (b).

2. The loans referred to in paragraph 1 (a) shall generally be combined with 2% interest rate subsidies financed by means of the funds shown in paragraph 1 (c).

Article 3

1. The amount fixed in Article 2 shall be used for the financing or part-financing of projects such as:

- capital projects in the fields of production and economic and social infrastructure, aimed in particular at diversifying the economic structure of Malta and, especially, at promoting its industrialization and the modernization of its agriculture, fisheries and tourist industry;
- technical cooperation as a preliminary or complement to capital projects and, as a corollary, technical cooperation schemes in the field of training.

2. Community aids shall be used to cover costs necessarily incurred in carrying out approved projects or schemes. They may not be used to cover current administrative, maintenance or operational expenditure.

Article 4

1. Capital projects shall be eligible for financing either by loans from the bank, combined with interest rate subsidies on the terms set out in Article 2, or by loans on special terms, or by a combination of these two means.

2. Technical cooperation shall normally be financed by grants.

Article 5

1. The amounts to be committed each year for each of the various forms of aid shall be distributed as evenly as possible throughout the period of application of this Protocol. During the initial period of application, however, a proportionately higher amount may, within reasonable limits, be committed.

2. Any funds not committed by the end of the fifth year following the entry into force of the Protocol shall be used, until exhausted, in accordance with

the same arrangements as provided for in this Protocol.

Article 6

1. Loans accorded by the bank from its own resources shall be combined with terms as to duration established on the basis of the economic and financial characteristics of the projects for which such loans are intended. The interest rate shall be that applied by the bank at the time of signature of each loan contract, subject to the interest rate subsidy referred to in Article 2 (2).

2. Loans on special terms shall be accorded for 40 years with a grace period of 10 years. The interest rate shall be fixed at 1%.

3. The loans may be granted through the intermediary of the State of Malta or appropriate Maltese public bodies, on condition that they onlend the amounts to the recipients on terms decided, by agreement with the Community, on the basis of the economic and financial characteristics of the projects.

Article 7

Aid contributed by the Community for the execution of certain projects may, with the agreement of Malta, take the form of co-financing in which, in particular, credit and development bodies and institutions of Malta, of Member States or of third States or international finance organizations would take part.

Article 8

The following shall be eligible for financial and technical cooperation:

(a) in general:

- the State of Malta;

(b) with the agreement of the State of Malta, for projects or measures approved by it:

- Maltese official development agencies;
- private agencies working in Malta for economic and social development;
- firms, carrying on their activities in accordance with the methods of industrial and business management, which are set up as companies or firms under Maltese law;

- groups of producers that are nationals of Malta, and exceptionally, where no such groups exist, the producers themselves;
- scholarship holders and trainees sent by Malta under the training schemes referred to in Article 3.

Article 9

1. On the entry into force of this Protocol, the Community and Malta shall establish by mutual agreement the specific objectives of financial and technical cooperation, by reference to the priorities set by Malta's development plan.

These objectives may be reviewed by mutual agreement to take account of changes in Malta's economic situation or in the objectives and priorities set by its development plan.

2. Within the framework established pursuant to paragraph 1, financial and technical cooperation shall apply to projects and measures drawn up by Malta or by other beneficiaries approved by that country.

Article 10

1. For each request for financial aid under this Protocol, a dossier shall be submitted to the Community by the beneficiary referred to in Article 8 (a) or, with the agreement of Malta, by those referred to in Article 8 (b).

2. The Community shall appraise the requests for financing in collaboration with the State of Malta and the beneficiaries in accordance with the objectives set out in Article 9 (1), and shall inform them of the decisions taken on such requests.

Article 11

The execution, management and maintenance of works that are the subject of financing under this Protocol shall be the responsibility of Malta or the other beneficiaries referred to in Article 8 of this Protocol.

The Community shall ensure that this financial aid is expended in accordance with the agreed allocations and to the best economic advantage.

Article 12

1. As regards projects and measures financed by the Community, participation in tendering procedures

and other procedures for the award of contracts shall be open, on equal terms, to all natural or legal persons of Malta and of the Member States.

2. To promote participation by Maltese firms in the performance of contracts, an accelerated procedure for issuing invitations to tender involving shorter time limits for the submission of tenders may be used after approval by the relevant Community body where the works in question, because of their scale, are mainly of interest to Maltese firms.

3. Where the relevant Community body considers it useful, participation by other countries in contracts financed by the Community may be authorized exceptionally on a case-by-case basis.

Participation by third countries may also be authorized on the same conditions where the Community is financing schemes jointly with other sources of funds.

Article 13

Malta shall apply to contracts awarded for the execution of projects or measures financed by the Community fiscal and customs arrangements as favourable as those applied in respect of other international organizations.

Article 14

Where a loan is accorded to a beneficiary other than the State of Malta, the provision of a guarantee by the latter or of other guarantees considered adequate may be required by the Community as a condition of the grant of the loan.

Article 15

Throughout the duration of the loans accorded pursuant to this Protocol, Malta shall undertake to make available to debtors enjoying such loans the foreign currency necessary for the payment of interest and commission and the repayment of principal.

Article 16

The results of financial and technical cooperation shall be examined annually by the Association

Council which shall define, where appropriate, the general guidelines of such cooperation.

Article 17

This Protocol forms an integral part of the Agreement establishing an association between the European Economic Community and Malta.

Article 18

1. This Protocol shall require ratification, acceptance or approval in accordance with the procedures in force in each of the signatory States

and the European Economic Community. The acts necessary for this purpose shall be exchanged at Brussels.

2. This Protocol will enter into force on the first day of the second month following the date on which the exchange of acts referred to in paragraph 1 has been carried out.

Article 19

This Protocol is drawn up in two copies in the Danish, Dutch, English, French, German and Italian languages, each of these texts being equally authentic.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne finansprotokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Finanzprotokoll gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Financial Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole financier.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo finanziario.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Financieel Protocol hebben gesteld.

Udfærdiget i Bruxelles, den fjerde marts nitten hundrede og seksoghalvfjerds.

Geschehen zu Brüssel am vierten März neunzehnhundertsechundsiebzig.

Done at Brussels on the fourth day of March in the year one thousand nine hundred and seventy-six.

Fait à Bruxelles, le quatre mars mil neuf cent soixante-seize.

Fatto a Bruxelles, addi quattro marzo millenovecentosettantasei.

Gedaan te Brussel, de vierde maart negentienhonderd zesenzeventig.

Pour Sa Majesté le roi des Belges
Voor Zijne Majesteit de Koning der Belgen

J. van de Meulen ,

For Hendes Majestæt dronningen af Danmark

Gius Eschberg

Für den Präsidenten der Bundesrepublik Deutschland

U. Wilsdorf

Pour le président de la République française

Jean-Marie Le Pen

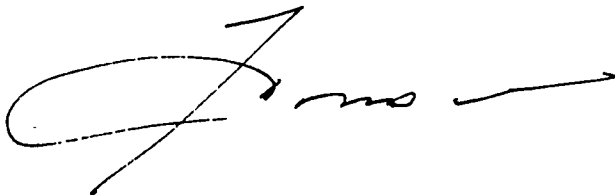
For the President of Ireland

Brendan Dillon

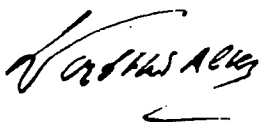
Per il Presidente della Repubblica italiana

Amintore Napolitano

Pour Son Altesse Royale le grand-duc de Luxembourg



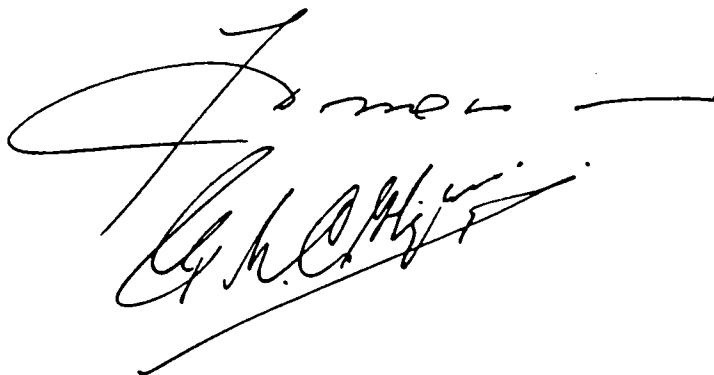
Voor Hare Majesteit de Koningin der Nederlanden



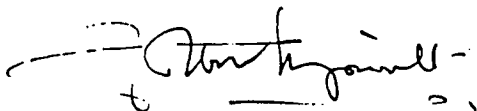
For Her Majesty the Queen of the United Kingdom of Great Britain and Northern Ireland



På Rådet for De europæiske Fællesskabers vegne,
Im Namen des Rates der Europäischen Gemeinschaften,
In the name of the Council of the European Communities,
Au nom du Conseil des Communautés européennes,
A nome del Consiglio delle Comunità europee,
Namens de Raad van de Europese Gemeenschappen,



For the President of the Republic of Malta



PROTOCOL

**on financial and technical cooperation between the European
Economic Community and the Republic of Malta**

(Second Protocol)

PROTOCOL

on financial and technical cooperation between the European Economic Community and the Republic of Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE GOVERNMENT OF THE REPUBLIC OF MALTA,

of the other part,

CONSCIOUS of the need to promote the accelerated development of the Maltese economy with a view to facilitating the pursuit of the objectives of the Agreement establishing an association between the European Economic Community and Malta,

HAVE DECIDED to conclude this Protocol and to this end have designated as their plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Josef WEYLAND,

Ambassador Extraordinary and Plenipotentiary,

Permanent Representative of Luxembourg,

Chairman of the Permanent Representatives Committee;

Jean DURIEUX,

Special Adviser in the Directorate-General for External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Dr Paul FARRUGIA,

Ambassador Extraordinary and Plenipotentiary,

Permanent Delegate of the Republic of Malta to the European Economic Community;

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

Article 1

Within the framework of the financial and technical cooperation provided for in the Agreement establishing an Association between the European Economic Community and Malta, the Community shall participate, on the terms set out in this Protocol, in the financing of measures intended to contribute to the economic and social development of Malta.

Article 2

For the purpose specified in Article 1 and for a period expiring on 31 October 1988 an aggregate amount of 29,5 million ECU may be committed as follows:

- (a) 16 million ECU in the form of loans from the European Investment Bank, hereinafter referred to as 'the Bank', made from its own resources;

- (b) 13,5 million ECU from the Community's budgetary resources, composed of:

- 3 million ECU in the form of loans on special terms,
- 10,5 million ECU in the form of grants.

Provision may be made for contributions to risk capital formation, to be charged against the amount shown in the first indent of (b); these may take the form *inter alia* of subordinated loans, conditional loans or acquisitions of holdings.

Article 3

1. The total amount fixed in Article 2 shall be used for the financing or part-financing of:

- capital projects in the fields of production and economic infrastructure, aimed in particular at diversifying the

economic structure of Malta and especially at promoting its industrialization and modernizing its agriculture,

- technical cooperation schemes that are a preliminary or a complement to capital projects drawn up by Malta,
- technical cooperation in the field of training.

2. The Community's financial contributions shall be used to cover internal and external costs necessarily incurred in carrying out approved projects or schemes (including costs in respect of studies, consulting engineers and technical assistance). They may not be used to cover current administrative, maintenance or operational expenditure.

Article 4

1. Capital projects shall be eligible for financing either by loans from the Bank, or by loans on special terms, or by grants, or by a combination of these three means.

2. Technical and economic cooperation shall normally be financed by grants.

Article 5

1. The amounts to be committed each year shall be distributed as evenly as possible throughout the period of application of this Protocol.

2. Any funds not committed at the end of the period referred to in Article 2 shall be used, until exhausted. In that case, the funds shall be used in accordance with the same arrangements as those laid down in this Protocol.

Article 6

1. Loans granted by the Bank from its own resources shall be made in accordance with the arrangements, conditions and procedures laid down in its statute. They shall, as regards their duration, be subject to terms established on the basis of the economic and financial characteristics of the projects for which these loans are intended, also taking into account the conditions obtaining on the capital markets on which the Bank procures its resources. The interest rate shall be determined in accordance with the Bank's practice at the time of signature of each loan contract.

2. Loans on special terms shall be granted for 40 years with 10 years' postponement of amortization and at an interest rate of 1 % per annum. The terms and arrangements for contributions to risk capital formation shall be determined on a case-by-case basis.

3. The loans may be granted through the intermediary of the State or appropriate Maltese bodies, on condition that they onlend the amounts to the recipients on terms decided, by agreement with the Community, on the basis of the economic and financial characteristics of the projects for which they are intended.

Article 7

Aid contributed by the Community for the execution of certain projects may, with the agreement of Malta, take the form of co-financing in which, in particular, credit and development bodies and institutions of Malta, of Member States or of third States or international finance organizations would take part.

Article 8

The following shall be eligible for financial and technical cooperation:

- (a) in general:
 - the State of Malta,
- (b) with the agreement of the Maltese Government, for projects or measures approved by it:
 - Maltese official development agencies,
 - private agencies working in Malta for economic and social developments,
 - undertakings carrying on their activities in accordance with industrial and business management methods and set up as legal persons within the meaning of Article 12,
 - groups of producers who are nationals of Malta, and exceptionally, where no such groups exist, the producers themselves,
 - scholarship holders and trainees sent by Malta under the training schemes referred to in Article 3.

Article 9

1. Upon the entry into force of this Protocol, the Community and Malta shall establish by mutual agreement the specific objectives of financial and technical cooperation, by reference to the priorities set by Malta's development plan.

These objectives may be reviewed by mutual agreement to take account of changes in Malta's economic situation or in the objectives and priorities set by its development plan.

2. Within the framework established pursuant to paragraph 1, financial and technical cooperation shall apply to projects and schemes drawn up by Malta or by other beneficiaries approved by that country.

Article 10

1. The State of Malta or, with the agreement of its Government, the other possible beneficiaries referred to in Article 8, shall submit their requests for financial aid to the Community.

2. The Community shall appraise the requests for financing in collaboration with the competent Maltese authorities and other beneficiaries, in accordance with the objectives referred to in Article 9 (1), and shall inform them of the decisions taken on such requests.

Article 11

1. The execution, management and maintenance of schemes that are the subject of financing under this Protocol shall be the responsibility of Malta or the other beneficiaries referred to in Article 8.

The Community shall make sure that this financial aid is expended in accordance with the agreed allocations and to the best economic advantage.

2. Certain rules for administering the financial aid granted by the Community will be the subject of an exchange of letters between the Commission and Malta at the conclusion of this Protocol.

Article 12

All natural and legal persons which come within the scope of the Treaty establishing the European Economic Community and all natural and legal persons of Malta may participate on equal terms in tendering procedures and other procedures for the award of contracts likely to be financed. Such legal persons formed in accordance with the law of a Member State of the EEC or of Malta must have their registered offices, their administrative head offices or their principal establishments in the territories in which the Treaty establishing the EEC is applied or in Malta; however, where only their registered offices are in those territories or in Malta, the activities of such legal persons must be effectively and continuously linked with the economy of those territories or of Malta.

Article 13

To promote participation by Maltese undertakings in the performance of works contracts, an accelerated procedure for issuing invitations to tender involving shorter time limits for the submission of tenders may be used where the works in question, because of their scale, are mainly of interest to Maltese undertakings.

This accelerated procedure may be used for invitations to tender the value of which is estimated at less than 2 million ECU.

Article 14

1. Malta shall apply to contracts awarded for the execution of projects or schemes financed by the Community fiscal and customs arrangements no less favourable than those applied *vis-à-vis* the most favoured international development organization.

2. The fiscal and customs arrangements shall be established by means of an exchange of letters between the Parties.

Article 15

Malta shall take the necessary measures to ensure that interest and all other payments due to the Community in respect of loans granted under this Protocol are exempted from any national or local tax or levy.

Article 16

Where a loan is accorded to a beneficiary other than the State of Malta, the provisions of a guarantee by the latter or of other adequate guarantees may be required by the Community as a condition of the grant of the loan.

Article 17

Throughout the duration of the loans accorded pursuant to this Protocol, Malta shall undertake to make available to debtors enjoying such loans, or to the guarantors thereof, the foreign currency necessary for the payment of interest, commission and other charges and the repayment of principal.

Article 18

The results of financial and technical cooperation may be examined within the Association Council. The latter shall establish, where appropriate, the general guidelines of such cooperation.

Article 19

One year before the expiry of this Protocol, the contracting parties shall examine what arrangements could be made for financial and technical cooperation during a possible further period.

Article 20

This Protocol shall be annexed to the Agreement establishing an association between the European Economic Community and Malta.

2. This Protocol shall enter into force on the first day of the second month following the date on which the notifications provided for in paragraph 1 have been given.

Article 21

1. This Protocol shall be subject to approval in accordance with the contracting parties' own procedures; the contracting parties shall notify each other that the procedures necessary to this end have been completed.

Article 22

This Protocol is drawn up in two original copies in the Danish, Dutch, English, French, German, Greek and Italian languages, each of these texts being equally authentic.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne Protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Εις πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Udfærdiget i Bruxelles, den fjerde december nitten hundrede og femogfirs.

Geschehen zu Brüssel am vierten Dezember neunzehnhundertfünfundachtzig.

Έγινε στις Βρυξέλλες, στις τέσσερις Δεκεμβρίου χίλια εννιακόσια ογδόντα πέντε.

Done at Brussels on the fourth day of December in the year one thousand nine hundred and eighty-five.

Fait à Bruxelles, le quatre décembre mil neuf cent quatre-vingt-cinq.

Fatto a Bruxelles, addì quattro dicembre millenovecentoottantacinque.

Gedaan te Brussel, de vierde december negentienhonderd vijfentachtig.

For Rådet for De europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

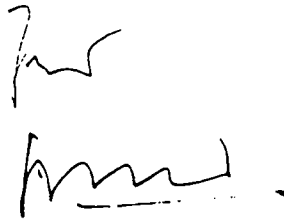
Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

A handwritten signature in black ink, consisting of a stylized first name and a surname, possibly 'P. Fanning'.

For republikken Maltas regering

Für die Regierung der Republik Malta

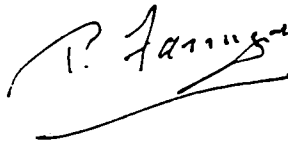
Για την Κυβέρνηση της Δημοκρατίας της Μάλτας

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

A handwritten signature in black ink, clearly legible as 'P. Fanning'.

PROTOCOL
**on financial and technical cooperation between the European
Economic Community and Malta**
(Third Protocol)

PROTOCOL

on financial and technical cooperation between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,
of the one part, and

THE GOVERNMENT OF THE REPUBLIC OF MALTA,
of the other part,

ANXIOUS to promote the development of the Maltese economy and the objectives of the Agreement establishing an Association between the European Economic Community and Malta,

HAVE DECIDED to conclude this Protocol and to this end have designated as their Plenipotentiaries :

THE COUNCIL OF THE EUROPEAN COMMUNITIES :

Francisco FERNANDEZ ORDOÑEZ,

Minister for Foreign Affairs of the Kingdom of Spain,
President-in-Office of the Council of the European Communities,

Abel MATUTES,
Member of the Commission of the European Communities,

THE GOVERNMENT OF THE REPUBLIC OF MALTA :

Dr U. MIFSUD BONNICI,
Minister for Education, Culture and Environment,

WHO, having exchanged their Full Powers, found in good and due form,

HAVE AGREED AS FOLLOWS :

Article 1

Within the framework of the financial and technical cooperation provided for in the Agreement establishing an Association between the European Economic Community and Malta, the Community shall participate, on the terms set out in this Protocol, in the financing of measures intended to contribute to the economic and social development of Malta.

(c) ECU 2 500 000 from the Community's budgetary resources, in the form of contributions to risk capital formation.

2. The loans referred to in paragraph 1 (a) shall carry a 1,5 % interest rate subsidy financed by means of the funds referred to in paragraph 1 (b).

Article 2

1. For the purposes specified in Article 1, and for a period expiring on 31 October 1993, an aggregate amount of ECU 38 million may be committed as follows :

(a) ECU 23 million in the form of loans from the European Investment Bank, hereinafter referred to as 'the Bank', made from its own resources ;

(b) ECU 12 500 000 from the Community's budgetary resources, in the form of grants ;

3. The risk capital referred to in paragraph 1 (c) shall contribute to the cooperation objectives and operations defined in Article 3, in particular those indicated in the first indent of paragraph 2 of that Article.

It shall be used primarily to make equity capital or the like available to Maltese private undertakings, public undertakings and undertakings with State participation, in particular those with which natural or legal persons who are nationals of a Community Member State are associ-

ated. It may be used under the same conditions to finance specific studies for the preparation and development of such undertakings' projects and to assist such undertakings in their starting-up period.

It shall be granted and administered by the Bank and may take the form of :

- (a) subordinated loans, where repayment and payment of any interest will not be made until other bank claims have been settled ;
- (b) conditional loans, where repayment or duration will depend on the fulfilment of conditions specified at the time when the loan is granted ;
- (c) acquisition of temporary minority holdings on behalf of the Community in the capital of undertakings established in Malta ;
- (d) finance for the acquisition of holdings, in the form of conditional loans granted to Malta or, with the Maltese Government's agreement, to Maltese undertakings, either directly or through the intermediary of Maltese financial institutions.

Article 3

1. The total amount fixed in Article 2 shall be used primarily for the financing or part-financing of cooperation projects or operations aimed at strengthening the economic links between the Community and Malta in their mutual interest by developing cooperation in the fields of industry, training and research, technology, commerce and other services. Economic infrastructure and capital projects which are complementary to the above operations may also be financed.
2. Priority shall be given to those of the eligible projects and operations having the following aims :
 - in the industrial and service sectors, promotion of joint ventures between firms from the Community Member States and Maltese firms, direct contacts, exchange of information, promotion of investment and private-sector capital flows, and support for small and medium-sized enterprises, including craft businesses, in order to promote employment,
 - in the field of science and technology, expansion of Malta's training and research capability and the establishment or development of links between Maltese and European private and public sector training and research institutions,
 - in the trade sector, diversification and promotion of exports and organization of contacts between Maltese firms and firms from the Community Member States,
 - in the priority areas referred to above, practical training schemes linked to projects or operations in firms and research institutions.

3. The Community's financial contributions shall be used to cover internal and external costs necessarily incurred in carrying out approved projects or schemes (including costs in respect of studies, consultants and technical assistance). They may not be used cover current administrative, maintenance or operational expenditure.

Article 4

1. Capital projects shall be eligible for financing either by loans from the Bank, combined with interest rate subsidies on the terms set out in Article 2 (2), or by risk capital, or by grants, or by a combination of these means.
2. Technical and economic cooperation shall normally be financed by grants.

Article 5

1. The amounts to be committed each year shall be as far as possible distributed throughout the period of application of this Protocol.
2. Any funds not committed at the end of the period referred to in Article 2 (1) shall be used until exhausted in accordance with the arrangements laid down in this Protocol.

Article 6

1. Loans granted by the Bank from its own resources shall be made in accordance with the arrangements, conditions and procedures laid down in its statute. They shall, as regards their duration, be subject to terms established on the basis of the economic and financial characteristics of the projects for which these loans are intended, also taking into account the conditions obtaining on the capital markets on which the Bank procures its resources. The interest rate shall be determined in accordance with the Bank's practice at the time of signature of each loan contract, subject to the interest rate subsidy referred to in Article 2 (2).
2. The terms and arrangements for contributions to risk capital formation shall be determined on a case-by-case basis.
3. Aid from the Community's budget resources, other than that in the form of interest rate subsidies for loans from the Bank or that intended for risk capital operations, shall be granted and administered by the Commission.
4. The funds referred to in Article 2 may be granted through the intermediary of the State or appropriate Maltese bodies, on condition that they allocate the amounts to the recipients on terms decided, by agreement with the Community, on the basis of the economic and financial characteristics of the projects and operations for which they are intended.

Article 7

Aid contributed by the Community for the execution of certain projects may, with the agreement of Malta, take the form of cofinancing in which, in particular, credit and development bodies and institutions of Malta, of Member States or of third States or international finance organizations would take part.

Article 8

The following shall be eligible for financial and technical cooperation :

(a) in general :

— the State of Malta ;

(b) with the agreement of the Maltese Government, for projects or operations approved by it :

- official Maltese development agencies,
- private agencies working in Malta for economic and social development,
- undertakings carrying on their activities in accordance with industrial and business management methods and set up as legal persons within the meaning of Article 12,
- groups of producers who are nationals of Malta and, exceptionally, where no such groups exist, the producers themselves,
- scholarship holders and trainees sent by Malta under the training schemes referred to in Article 3.

Article 9

1. With a view to making optimum use of the instruments and means provided for in this Protocol and achieving the objectives laid down in Article 3, the Community and Malta shall, by mutual agreement on the basis of information provided by Malta, draw up an indicative programme committing both parties and determining the specific objectives of financial and technical cooperation, the priority sectors for intervention and the action programmes envisaged.

2. The indicative programme may be reviewed by mutual agreement to take account of any changes in Malta's economic situation or in the objectives and priorities laid down by its development plan.

3. The Community and Malta shall continue their exchanges of views within the appropriate bodies and shall, at least once during the period of implementation of this Protocol and at the latest before the end of the third year following its entry into force, make an assessment of the implementation of the indicative programme.

Article 10

1. Within the framework laid down in accordance with Article 9, the State of Malta or, with the agreement of its Government, the other possible beneficiaries referred to

in Article 8, shall submit their requests for financial aid to the Community.

2. The Community shall appraise the requests for financing in collaboration with the competent Maltese authorities and other beneficiaries, in accordance with the objectives referred to in Article 9, and shall inform them of the decisions taken on such requests.

Article 11

1. The execution, management and maintenance of schemes that are the subject of financing under this Protocol shall be the responsibility of Malta or of the other beneficiaries referred to in Article 8.

The Community shall make sure that this financial aid is expended in accordance with the agreed allocations and to the best economic advantage.

2. The projects and action programmes shall be the subject of appropriate evaluation, the outcome of which shall be communicated to both parties, which shall take appropriate measures by mutual agreement.

3. Certain rules for administering the financial aid granted by the Community shall be the subject of an Exchange of Letters or a Framework Agreement between the Commission and Malta upon conclusion of this Protocol.

Article 12

1. All natural and legal persons falling within the scope of the Treaty establishing the European Economic Community and all natural and legal persons of Malta may participate on equal terms in tendering procedures and other procedures for the award of contracts likely to be financed. Any such legal person formed in accordance with the law of a Member State of the European Economic Community or of Malta must have its registered office, its administrative head office or its principal establishment in the territories in which the EEC Treaty is applied or in Malta ; however, where only its registered office is in the said territories or in Malta, the activities of such legal person must be effectively and continuously linked with the economy of those territories or of Malta.

2. In agreement with Malta, natural and legal persons who are nationals of developing countries associated with the Community by comprehensive cooperation or association agreements may exceptionally, on a case-by-case basis, be authorized by the Community to participate in the operations referred to in paragraph 1 which are financed by the Community. The eligibility of such natural or legal persons shall be assessed, *mutatis mutandis*, on the terms set out in paragraph 1.

Article 13

To promote participation by Maltese undertakings in the performance of contracts and to ensure the rapid and effective implementation of projects and operations financed from resources administered by the Commission :

1. An accelerated procedure for issuing invitations to tender involving shorter time limits for the submission of tenders may be used by Malta in agreement with the Commission for works contracts which, because of their scale, are mainly of interest to Maltese undertakings.

The organization of this accelerated procedure shall not rule out the possibility of issuing an international invitation to tender where it appears that the nature of the works to be carried out or the usefulness of widening participation justifies recourse to international competition.

2. In urgent cases or where the nature, small scale or particular characteristics of certain works or supplies so warrant, Malta may exceptionally, in agreement with the Commission, authorize the placing of contracts following restricted invitations to tender, the conclusion of contracts following restricted invitations to tender, the conclusion of contracts by direct agreement and the performance of contracts through public works departments.

The procedures referred to in points 1 and 2 may be used for operations with an estimated cost of less than ECU 3 million.

Article 14

1. Malta shall apply to contracts awarded for the execution of projects or schemes financed by the Community fiscal and customs arrangements no less favourable than those applied *vis-à-vis* the most favoured State or the most favoured international development organization.

2. The content of the arrangements referred to in paragraph 1 shall be established by means of an exchange of letters between the Parties.

Article 15

Malta shall take the necessary measures to ensure that interest and all other payments due to the Bank in respect of transactions concluded under this Protocol are exempted from any national or local tax or levy.

Article 16

Where a loan is accorded to a beneficiary other than the State of Malta, the provision of a guarantee by the latter or of other adequate guarantees shall be required by the Bank as a condition of the grant.

Article 17

Throughout the duration of the loans and risk capital operations provided for in Article 2, Malta shall undertake to:

- (a) place at the disposal of the beneficiaries or of their guarantors the currency necessary for the payment of interest and commission and amortization of loans and risk capital aid guaranteed for the implementation of operations on its territory;
- (b) make available to the Bank the foreign currency necessary for the transfer of all sums received by it in national currency which represent the net revenue and proceeds from transactions involving the acquisition by the Community of holdings in the capital of companies or firms.

Article 18

The results of financial and technical cooperation may be examined within the Association Council which shall establish, where appropriate, the general guidelines for such cooperation.

Article 19

One year before the expiry of this Protocol, the Contracting Parties shall examine what arrangements could be made for financial and technical cooperation during a possible further period.

Article 20

This Protocol shall be annexed to the Agreement establishing an Association between the European Economic Community and Malta.

Article 21

1. This Protocol shall be subject to approval in accordance with the Contracting Parties' own procedures; the Contracting Parties shall notify each other that the procedures necessary to this end have been completed.

2. The Protocol shall enter into force on the first day of the second month following the date on which the notifications provided for in paragraph 1 have been given.

Article 22

This Protocol is drawn up in two original copies in the Danish, Dutch, English, French, German, Greek, Italian, Portuguese and Spanish languages, each of these texts being equally authentic.

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Εις πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Em fé do que os plenipotenciários abaixo-assinados apuseram as suas assinaturas no final do presente protocolo.

Hecho en Bruselas, a veinte de marzo de mil novecientos ochenta y nueve.

Udfærdiget i Bruxelles, den tyvende marts nitten hundrede og niogfirs.

Geschehen zu Brüssel am zwanzigsten März neunzehnhundertneunundachtzig.

Έγινε στις Βρυξέλλες, στις είκοσι Μαρτίου χίλια εννιακόσια ογδόντα εννέα.

Done at Brussels on the twentieth day of March in the year one thousand nine hundred and eighty-nine.

Fait à Bruxelles, le vingt mars mil neuf cent quatre-vingt-neuf.

Fatto a Bruxelles, addi venti marzo millenovecentottantanove.

Gedaan te Brussel, de twintigste maart negentienhonderd negentachtig.

Feito em Bruxelas, em vinte de Março de mil novecentos e oitenta e nove.

Por el Consejo de las Comunidades Europeas

For Rådet for De Europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Pelo Conselho das Comunidades Europeias

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end. Below the signature is a faint, circular official stamp or seal, which is mostly illegible due to fading.

Por el Gobierno de la República de Malta

For regeringen for Republikken Malta

Für die Regierung der Republik Malta

Για την κυβέρνηση της Δημοκρατίας της Μάλτας

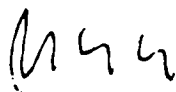
For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Pelo Governo da República de Malta

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

DECISION No 1/72 OF THE COUNCIL OF ASSOCIATION

laying down the rules of procedure of the Council of Association and establishing the Committee of Association and the Customs Co-operation Committee

THE COUNCIL OF ASSOCIATION,

HAVING REGARD to the Agreement establishing an Association between the European Economic Community and Malta and in particular Article 12 (3) and Article 14 (3) thereof,

HAS DECIDED :

Article 1

The rules of procedure of the Council of Association are hereby adopted. These rules of procedure shall be annexed to this decision and form an integral part thereof.

Article 2

A Committee of Association shall be established to assist the Council of Association to carry out its tasks.

Article 3

A Customs Co-operation Committee shall be established, to operate under the authority of the Committee of Association, with the specific task of ensuring administrative co-operation between the Contracting Parties with regard to the correct and uniform implementation of the customs provisions of the Agreement.

Article 4

The composition, tasks and operation of these Committees shall be laid down in the rules of procedure of the Council of Association.

Done at Luxembourg, on 24 April 1972

By the Council of Association

The President

Gaston THORN

The Secretaries

J. MILJS

A. SANT

ANNEX

RULES OF PROCEDURE OF THE COUNCIL OF ASSOCIATION

Article 1

The Council of Association shall meet at ministerial level at least once every year.

Apart from the meetings provided for in the preceding paragraph, the Council of Association shall meet at the level of the representatives of the members of the Council of Association.

The representative of a member of the Council of Association shall have the rights of a full member.

Article 2

The Office of President of the Council of Association shall be held in rotation for a duration of six months by a member of the Council of the European Communities and a member of the Maltese Government.

The first term of office of the President may be curtailed by decision of the Council of Association.

Article 3

Meetings of the Council of Association shall take place where the meetings of the Council of the European Communities are usually held.

The date of the meetings shall be fixed by the President of the Council of Association, after consultation with the members.

Article 4

The members of the Council of Association may be accompanied by officials to assist them. The President shall be informed of the composition of each delegation before the beginning of each meeting.

Article 5

Unless otherwise decided, the meetings of the Council of Association shall not be open to the public. Entry to meetings of the Council shall be subject to production of a pass.

Article 6

Decisions on urgent matters may be taken by the Council of Association by means of a vote by correspondence provided such a procedure is acceptable both to the Community and Malta.

Article 7

All communications from the President as provided for in these rules of procedure shall be addressed to the members of the Council of the European Communities, to the General Secretariat of the Council and to the General Secretariat of the Commission and also to the Permanent Delegation of Malta to the European Communities.

Article 8

The provisional agenda for each meeting shall be drawn up by the President. It shall be sent to the persons and institutions referred to in the preceding Article not less than fifteen days before the beginning of the meeting.

The provisional agenda shall include those items in respect of which a request for their inclusion has reached the President not less than twenty-one days before the beginning of the meeting.

The only items which may appear in the provisional agenda are those in respect of which the relevant documentation is transmitted to the persons and institutions referred to in the preceding Article not later than on the date of dispatch of the agenda.

The agenda shall be adopted by the Council of Association at the beginning of each meeting. An item other than those appearing on the provisional agenda may be included in the agenda with the agreement of both the Community and Malta.

Article 9

Minutes shall be kept of each meeting and shall include a summary of conclusions adopted by the Council of Association on the basis of a brief account of the discussions drawn up by the President.

After their approval by the Council of Association the minutes shall be signed by the President in office and by the Secretaries of the Council of Association and shall be kept in the archives of the Council of Association. A copy of the minutes shall be forwarded to the persons and institutions referred to in Article 7.

Article 10

The official languages of the Council of Association shall be Dutch, English, French, German and Italian.

Unless otherwise decided, the Council of Association shall deliberate on the basis of documents prepared in these five languages.

Any member of the Council of Association may object to the discussion of a text proposed during a meeting, if such text is not made available in one of the five languages which he specifies.

Article 11

Acts adopted by the Council of Association shall bear the signature of the President.

Article 12

Recommendations and decisions of the Council of Association within the meaning of Article 12 of the Agreement shall bear the title of "recommendation" or "decision", followed by a serial number and a description of their subject matter.

Article 13

All recommendations and decisions within the meaning of Article 12 of the Agreement shall be divided into articles.

The acts referred to in the above paragraph shall be concluded with the words "Done at on", the date to be inserted being the date on which they are adopted by the Council of Association.

Recommendations and decisions of the Council of Association shall be communicated to the persons and institutions referred to in Article 7.

Article 14

The Committee of Association shall be instructed to assist the Council of Association in carrying out its tasks, preparing discussions, examining any matter entrusted to it by the Council of Association, and in general, ensuring the continuity of co-operation required for the smooth operation of the Agreement.

The Committee of Association shall be composed of representatives of the members of the Council of Association.

The office of President and the Secretariat of this Committee shall be held under the same conditions and subject to the same rules of rotation as those of the Council of Association.

Article 15

The tasks of the Secretariat shall be carried out jointly by an official of the Community and an official of the Maltese Government.

Article 16

The Customs Co-operation Committee shall be instructed to undertake administrative co-operation for the correct and uniform implementation of the provisions of the Protocol annexed to the Association Agreement, and to carry out such other duties in the customs field as might be entrusted to it by the Committee of Association.

It shall be composed both of customs experts of the Member States and officials of the Commission whose duties include dealing with customs matters, and of Maltese customs experts. The meetings of this Committee shall be presided by the staff of the Commission.

The Customs Co-operation Committee shall keep the Committee of Association regularly informed of all its work and shall submit in advance the agendas for its meetings to the Committee of Association. This shall be done through the Secretariat of the Council of Association. The Customs Co-operation Committee shall inform the Committee of Association of any matters entailing questions of principle or of interpretation of the Agreement.

Article 17

The Community on the one hand and Malta on the other shall be responsible for such expenditure as they may incur by reason of their participation in the meetings of the Council of Association and of its Committees or Working Parties, both with regard to personnel, travelling and subsistence expenses, and to postal and telecommunications expenses.

Expenditure on interpretation at meetings and translation and reproduction of documents shall be borne by the Community, with the exception of costs of interpretation or translation into or from English, which shall be borne by Malta.

Expenditure relating to practical arrangements for meetings shall be borne by the Community.

Article 18

Without prejudice to other applicable provisions, the deliberations of the Council of Association shall be covered by the duty of professional secrecy, unless the Council decides otherwise.

Article 19

Correspondence intended for the Council of Association shall be addressed to the President of the Council of Association and sent to the address of the General Secretariat of the Council of the European Communities.

DECISION No 2/89 OF THE EEC-MALTA ASSOCIATION COUNCIL

amending Decision No 1/72 of the Association Council laying down the rules of procedure of the Association Council and setting up the Association Committee and the Customs Co-operation Committee

THE ASSOCIATION COUNCIL,

Having regard to the Association Agreement between the European Economic Community and Malta, and in particular Article 12(3) thereof,

Whereas the rules of procedure of the Association Council need to be amended following the accession of the Kingdom of Denmark, Ireland, the United Kingdom of Great Britain and Northern Ireland, the Hellenic Republic, the Kingdom of Spain and the Portuguese Republic to the European Communities,

HAS DECIDED AS FOLLOWS:

Sole Article

1. Article 10 of the rules of procedure of the Association Council is to read as follows:

"The official languages of the Association Council shall be Danish, Dutch, English, French, German, Greek, Italian, Portuguese and Spanish.

Unless otherwise decided, the Association Council shall deliberate on the basis of documents prepared in these nine languages".

2. The second paragraph of Article 17 of the rules of procedure of the Association Council is to read as follows:

"Expenditure on interpretation at meetings and translation and reproduction of documents shall be borne by the Community".

Hecho en Bruselas, el
Udfærdiget i Bruxelles, den
Geschehen zu Brüssel am
Έγινε στις Βρυξέλλες, στις
Done at Brussels,
Fait à Bruxelles, le
Fatto a Bruxelles, addì
Gedaan te Brussel,
Feito em Bruxelas, em

20. III. 1989

Por el Consejo de Asociación
På Associeringsrådets vegne
Im Namen des Assoziationsrates
Για το Συμβούλιο Σύνδεσης
For the Association Council
Par le Conseil d'association
Per il Consiglio di associazione
Voor de Associatieraad
Pelo Conselho de Associação

El Presidente
Formand
Der Präsident
Ο Πρόεδρος
The President
Le président
Il Presidente
De Voorzitter
O Presidente

U. MIFSUD BONNICI

Los Secretarios
Sekretærerne
Die Sekretäre
Οι Γραμματείς
The Secretaries
Les Secrétaires
I Segretari
De Secretarissen
Os Secretários

I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2229/89

of 18 July 1989

on the application of Decision No 1/89 of the EEC-Malta Association Council amending, as a result of the introduction of the harmonized system, Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement establishing an Association between the European Economic Community and Malta (*) was signed on 5 December 1970;

Whereas, by virtue of Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the abovementioned Agreement, the EEC-Malta Association Council has adopted Decision No 1/89 amending the said Protocol;

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/89 of the EEC-Malta Association Council shall apply in the Community.

The text of the Decision is attached to this Regulation.

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Communities*.

It shall apply from 1 January 1990.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 18 July 1989.

For the Council

The President

R. DUMAS

(*) OJ No L 61, 14. 3. 1971, p. 2.

DECISION No 1/89 OF THE EEC-MALTA ASSOCIATION COUNCIL

of 20 March 1989

amending, as a consequence of the introduction of the harmonized system, Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE ASSOCIATION COUNCIL,

Having regard to the Agreement creating an Association between the European Economic Community and Malta, signed on 5 December 1970,

Having regard to Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Article 25 thereof,

Whereas the origin rules contained in Protocol No 2 are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'harmonized system') on 14 June 1983; whereas as from 1 January 1988 the harmonized system was introduced for the purposes of international trade; whereas it is therefore necessary to adapt the rules of origin contained in Protocol No 2 so that they are based on the use of the harmonized system;

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how it should be interpreted,

HAS DECIDED AS FOLLOWS:

Article 1

In Article 1 of Protocol No 2, the words 'in List C in Annex IV' are replaced by 'in Annex II'.

Article 2

Article 3 of Protocol No 2 is replaced by the following:

Article 3

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the chapters and the headings (four digit codes) used in the nomenclature which makes up the "harmonized commodity description and coding system" (hereinafter referred to as the "harmonized system" or "HS").

The expression "classified" shall refer to the classification of a product or material under a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3 and 4.

3. For a product mentioned in columns 1 and 2 of the List in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the purpose of implementing Article 1, the following shall always be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packaging and breaking up and assembly of consignments;

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

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.'

Article 3

Article 4 of Protocol No 2 is replaced by the following:

Article 4

1. The term "value" in the List in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term "ex-works price" in the List in Annex III shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.'

Article 4

Article 6 of Protocol No 2 is hereby amended as follows:

1. In paragraph 2, the expression 'Article 3 (3)' is replaced by 'Article 3 (4)', and the words 'Brussels nomenclature' by 'harmonized system'.
2. The following paragraph is added:

'4. Sets within the meaning of General Rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the ex-works price of the set.'

Article 5

1. Annexes I, II and III to this Decision replace Annexes I, II, III and IV to Protocol No 2.
2. Annexes V and VI are renumbered IV and V.

Article 6

1. Products which were exported before 1 January 1990, accompanied by a Movement Certificate EUR 1 or Form EUR 2, shall be considered as originating under the rules in force on 1 January 1990.
2. Movement Certificates EUR 1 or Forms EUR 2 issued or made out before 1 January 1990 under the rules in force before that date shall be accepted up to and including 31 May 1990 according to the rules in force when they were issued.
3. Articles 19 and 20 of Protocol No 2 shall apply in the case of goods exported before 1 January 1990 and retrospective or duplicate Movement Certificates may be issued under the rules in force before that date.

Article 7

This Decision shall apply from 1 January 1990.

Done at Brussels, 20 March 1989.

For the Association Council

The President

U. MIFSUD BONNICI

.Joint Declaration concerning the review of the changes to the origin rules as a result of the introduction of the harmonized system

Where, following the amendments made to the nomenclature, the new rules introduced by Decision No 1/89 alter the substance of any rule existing prior to Decision No 1/89 and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the contracting parties so requests in the period up to and including 31 December 1992, an examination shall be made as a matter of urgency by the Association Council, of the need to restore the rule concerned as it was before Decision No 1/89.

In any case, the Association Council shall decide to restore, or not to restore, the substance of the rule concerned within a period of three months of the request being made to it by either of the parties to the Agreement.

If the substance of the rule concerned is restored, then the parties to the Agreement shall also provide the legal framework necessary to guarantee that any customs duties improperly levied on the products concerned imported after 1 January 1990 can be reimbursed.

ANNEX I

EXPLANATORY NOTES

Note 1: Articles 1 and 2

The terms 'the Community' and 'Malta' shall also cover the territorial waters of the Member States of the Community and of Malta respectively.

Vessels operating on the high seas, including factory ships, on which fish caught are worked or processed, shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 — Article 1

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or Malta.

If originating products exported from the Community or Malta to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported,
- and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 — Article 1

In order to determine whether goods originate in the Community or in Malta it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 4 — Article 2 (f)

The term 'their vessels' shall apply only to vessels:

- which are registered or recorded in a Member State or in Malta,
- which sail under the flag of a Member State or of Malta,
- at least 50 % of which are owned by nationals of the Member States and Malta or by a company which has its head office in a Member State or in Malta, of which the manager, managers, chairman of the board, and the majority of the members of such board are nationals of the Member States or Malta and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to the Member States or to Malta or to public bodies or nationals of the Member States or of Malta,
- of which the captain and officers are all nationals of the Member States or of Malta,
- of which at least 75 % of the crew are nationals of the Member States or of Malta.

Note 5 — Articles 2 and 3

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- 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,
 - 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 origin rules.
2. Where, under General Rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 3 (1)

The Introductory Notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Annex III but are subject instead to the change of heading rule set out in Article 3 (1).

Note 7 — Article 4

'Ex-works price' shall mean the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

ANNEX II

List of products referred to in Article 1 which are temporarily excluded from the scope of this Protocol

| HS heading No | Description of 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 |
| 2709 to 2715 | Mineral oils and products of their distillation; bituminous substances; mineral waxes |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels |
| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight |
| ex 3404 | Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax |
| ex 3811 | Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals |

ANNEX III

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

INTRODUCTORY NOTES

General

Note 1:

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the 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. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies 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.
- 1.3. 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 rule in column 3.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also 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 No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

— For example, an engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the List. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5. Even if the change of heading rule or the rule contained in the list is satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient within the meaning of Article 3 (4).

Note 4:

- 4.1. 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 origin. Thus if a rule says 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.

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

— For example, the rule for fabrics says 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, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

— For example, the rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When 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.

— For example, the rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

— For example, in the case of an article 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-wovens 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.

See also Note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Textiles

Note 5:

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

- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 5.3. 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.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 6:

- 6.1. In the case of the products classified in those headings in the list to which a reference is made in this Introductory Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

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,
 - synthetic man-made staple fibres,
 - artificial man-made staple fibres.
- For example, a yarn of heading No 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.
- For example, a woollen fabric of heading No 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric.
- For example, tufted textile fabric of heading No 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.
- For example, if the tufted textile fabric concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

— For example, a carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics 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 an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7:

- 7.1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories 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 their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.

- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

— For example, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

| HS Heading No | Description of product | Working or processing carried out on non-originating materials that confers originating status |
|---------------|--|--|
| (1) | (2) | (3) |
| 0201 | Meat of bovine animals, fresh or chilled | Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202 |
| 0202 | Meat of bovine animals, frozen | Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201 |
| 0206 | Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen | Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205 |
| 0210 | Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal | Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207 |
| 0302 to 0305 | Fish, other than live fish | Manufacture in which all the materials of Chapter 3 used must already be originating |

| (1) | (2) | (3) |
|--------------------------|--|--|
| 0402, 0404 to 0406 | Dairy products | Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402 |
| 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 or cocoa | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials of Chapter 4 used must already be originating, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| 0408 | Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter | Manufacture from materials of any heading except birds' eggs of heading No 0407 |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |
| ex 0506 | Bones and horn-cores unworked | Manufacture in which all the materials of Chapter 2 used must already be originating |
| 0710 to 0713 | Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711 | Manufacture in which all the vegetable materials used must already be originating |
| ex 0710 | Sweet corn (uncooked or cooked by steaming or boiling in water), frozen | Manufacture from fresh or chilled sweet corn |
| ex 0711 | Sweet corn, provisionally preserved | Manufacture from fresh or chilled sweet corn |
| 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: | <p>— Containing added sugar</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</p> <p>— Other</p> <p>Manufacture in which all the fruit or nuts used must already be originating</p> |
| 0812 | Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption | Manufacture in which all the fruit or nuts used must already be originating |
| 0813 | Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter | Manufacture in which all the fruit or nuts used must already be originating |
| 0814 | Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | Manufacture in which all the fruit or nuts used must already be originating |

| (1) | (2) | (3) |
|-----------------|---|--|
| ex Chapter 11 | Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106 | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating |
| ex 1106 | Flour and meal of the dried, shelled leguminous vegetables of heading No 0713 | Drying and milling of leguminous vegetables of heading No 0708 |
| 1301 | Lac; natural gums, resins, gum-resins and balsams | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product |
| 1501 | Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |
| 1502 | Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other | Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the animal materials of Chapter 2 used must already be originating |
| 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: — Solid fractions of fish oils and fats and oils of marine mammals — Other | Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating |
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 |
| 1506 | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions — Other | Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the animal materials of Chapter 2 used must already be originating |
| ex 1507 to 1515 | Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions, except for that of Jojoba oil | Manufacture from other materials of heading Nos 1507 to 1515 |

| (1) | (2) | (3) |
|-----------------------------|--|---|
| ex 1507 to 1515 (cont'd) | — Other, except for: — Lung oil; myrtle wax and Japan wax — Those for technical or industrial uses other than the manufacture of foodstuffs for human Consumption | Manufacture in which all the vegetable materials used must already be originating |
| ex 1516 | Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared | Manufacture in which all the animal and vegetable materials used must already be originating |
| ex 1517 | Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515 | Manufacture in which all the vegetable materials used must already be originating |
| ex 1519 | Industrial fatty alcohols having the character of artificial waxes | Manufacture from materials of any heading including fatty acids of heading No 1519 |
| 1601 | Sausages and similar products, of meat, meat offal or blood; food preparations based on these products | Manufacture from animals of Chapter 1 |
| 1602 | Other prepared or preserved meat, meat offal or blood | Manufacture from animals of Chapter 1 |
| 1603 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates | Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating |
| 1604 | Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs | Manufacture in which all the fish or fish eggs used must already be originating |
| 1605 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured | Manufacture in which the value of any 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 — Other sugars in solid form, flavoured or coloured — Other | Manufacture from materials of any heading including other materials of heading No 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product Manufacture in which all the materials used must already be originating |
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| 1704 | Sugar confectionery (including white chocolate), not containing cocos | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |

| (1) | (2) | (3) |
|------|--|---|
| 1806 | Chocolate and other food preparations containing cocoa | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: — Malt extract — Other | Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared | Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | Manufacture from materials of any heading except potato starch of heading No 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, pre-cooked or otherwise prepared: — Not containing cocoa — Containing cocoa | Manufacture in which: — all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product Manufacture from materials not classified in heading No 1806, provided the value of any 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 |
| 2001 | Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid | Manufacture in which all the fruit, nuts or vegetables used must already be originating |
| 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the tomatoes used must already be originating |
| 2003 | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture in which all the mushrooms or truffles used must already be originating |

| (1) | (2) | (3) |
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| 2004 and 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen | Manufacture in which all the vegetables used must already be originating |
| 2006 | Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized) | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product |
| 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: | |
| | — Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen | Manufacture in which all the fruit and nuts used must already be originating |
| | — Nuts, not containing added sugar or spirits | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex works price of the product |
| | — Other | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| ex 2009 | Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product |
| ex 2101 | Roasted chicory and extracts, essences and concentrates thereof | Manufacture in which all the chicory used must already be originating |
| ex 2103 | — Sauces and preparations therefor; mixed condiments and mixed seasonings | Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used |
| | — Prepared mustard | Manufacture from mustard flour or meal |
| ex 2104 | — Soups and broths and preparations therefor | Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005 |
| | — Homogenized composite food preparations | The rule for the heading in which the product would be classified in bulk shall apply |
| ex 2106 | Sugar syrups, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | Manufacture in which all the water used must already be originating |

| (1) | (2) | (3) |
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| 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 | Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating |
| ex 2204 | Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol | Manufacture from other grape must |
| 2205 | The following, containing grape materials: | Manufacture from materials of any heading, except grapes or any material derived from grapes |
| ex 2207, ex 2208 and ex 2209 | vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar | |
| ex 2208 | Whiskies of an alcoholic strength by volume of less than 50 % vol. | Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product |
| ex 2303 | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all the maize used must already be originating |
| ex 2306 | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil | Manufacture in which all the olives used must already be originating |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating |
| 2402 | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating |
| ex 2403 | Smoking tobacco | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating |
| ex 2504 | Natural crystalline graphite, with enriched carbon content, purified and ground | Enriching of the carbon content, purifying and grinding of crude crystalline graphite |
| ex 2515 | Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm |
| ex 2516 | Granite porphyry, basalt, sandstone and other monumental and building stones, 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 stones (even if already sawn) of a thickness exceeding 25 cm |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |

| (1) | (2) | (3) |
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| 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 in which all the materials used are classified in a heading other than 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 |
| 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 | These are Annex II products |
| 2709 to 2715 | Mineral oils and products of their distillation; bituminous substances; mineral waxes | These are Annex II products |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide |
| 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 Chapter 29 | Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | These are Annex II products |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | These are Annex II products |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol or glycerol | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % 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 heading Nos 2915 and 2916 used may not exceed 20 % of the ex works price of the product |
| ex 2932 | — Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex works price of the product |

| (1) | (2) | (3) |
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| ex 2932 (cont'd) | — Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts: | Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex works price of the product |
| 2934 | Other: heterocyclic compounds | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex Chapter 30 | Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their 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; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product |
| | — 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 | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product |
| | — Animal blood prepared for therapeutic or prophylactic uses | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product |
| | — Blood fractions other than antisera, haemoglobin and serum globulin | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product |
| | — Haemoglobin, blood globulin and serum globulin | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product |
| | — Other | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 3003 and 3004 | Medicaments (excluding goods of heading Nos 3002, 3005 or 3006) | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex Chapter 31 | Fertilizers except for heading No ex 3105 for which the rule is set out below | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p> |
| ex 3105 | <p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus 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:</p> <ul style="list-style-type: none"> — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % 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 masics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p> |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | <p>Manufacture from tanning extracts of vegetable origin</p> |
| 3205 | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (*) | <p>Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product</p> |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p> |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; 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 | <p>Manufacture from materials of any heading, including materials of a different 'group' (*) within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex works price of the product</p> |

(*) 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 manufacturing of colouring preparations, provided they are not classified within another heading in Chapter 32.

(*) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

| (1) | (2) | (3) |
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| 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 heading Nos ex 3403 and 3404, for which the position is set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 3403 | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight | These are Annex II products |
| ex 3404 | Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other | These are Annex II products Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| 3505 | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — Starch ethers and esters — Other | Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108 |
| 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 in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 3701 | Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs | Manufacture in which all the materials used are classified in a heading other than heading No 3702 |
| 3702 | Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702 |
| 3704 | Photographic plates, film, paper, paperboard and textiles, exposed but not developed | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704 |
| ex Chapter 38 | Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below: | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product |
| ex 3801 | <ul style="list-style-type: none"> — 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 | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex works price of the product</p> |
| ex 3803 | Refined tall oil | Refining of crude tall oil |
| ex 3805 | Spirits of sulphate turpentine, purified | Purification by distillation or refining of raw spirits of sulphate turpentine |
| ex 3806 | Ester gums | Manufacture from resin acids |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar |
| 3808 to 3814 3818 to 3820 3822 and 3823 | <p>Miscellaneous chemical products:</p> <ul style="list-style-type: none"> — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: <ul style="list-style-type: none"> — 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 No 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 — Alkaline iron oxide for the purification of gas | <p>These are Annex II products</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p> |

| (1) | (2) | (3) |
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| 3808 to 3814 3818 to 3820 3822 and 3823 (cont'd) | <ul style="list-style-type: none"> — Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water insoluble salts and their esters — Fusel oil and Dippel's oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> |
| 3901 to 3915 | <p>Plastics in primary forms, waste, parings and scrap, of plastic:</p> <ul style="list-style-type: none"> — Addition homopolymerization products — Other | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (') <p>Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (')</p> |
| 3916 to 3921 | <p>Semi-manufactures of plastics:</p> <ul style="list-style-type: none"> — Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked — Other: <ul style="list-style-type: none"> — Addition homopolymerization products — Other | <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (') <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (')</p> |
| 3922 to 3926 | <p>Articles of plastic</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> |
| ex 4001 | <p>Laminated slabs of crepe rubber for shoes</p> | <p>Lamination of sheets of natural rubber</p> |
| 4005 | <p>Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip</p> | <p>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</p> |
| 4012 | <p>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber</p> | <p>Manufacture from materials of any heading, except those of heading Nos 4C11 or 4012</p> |
| ex 4017 | <p>Articles of hard rubber</p> | <p>Manufacture from hard rubber</p> |

(') In the case of products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 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) |
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| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |
| 4104 to 4107 | Leather, without hair or wool other than leather of heading No 4108 or 4109 | Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product |
| 4109 | Patent leather and patent laminated leather; metallized leather | Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex works price of the product |
| ex 4302 | Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins 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 No 4302 (*) |
| 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 finger-jointed | Planing, sanding or finger-jointing |
| ex 4408 | Veneer sheets and sheets 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 finger-jointed | Splicing, planing, sanding or finger-jointing |
| ex 4409 | — Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings | Sanding or finger-jointing Beading or moulding |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards | Beading or moulding |
| ex 4415 | Packing cases, boxes, crates, drums and similar packings, of wood | Manufacture from boards not cut to size |
| ex 4416 | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces |
| ex 4418 | — Builders' joinery and carpentry of wood — Beadings and mouldings | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used Beading or moulding |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading except drawn wood of heading No 4409 |

(*) Until 31 March 1990, assembled suzuki, grey Siberian squirrel and hamster skins of heading No 4302 may be used.

| (1) | (2) | (3) |
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| 4503 | Articles of natural cork | Manufacture from cork of heading No 4501 |
| ex 4811 | Paper and paperboard, ruled, lined or squared only | Manufacture from paper-making materials of Chapter 47 |
| 4816 | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47 |
| 4817 | Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 4818 | Toilet paper | Manufacture from paper-making materials of Chapter 47 |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 4820 | Letter pads | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | Manufacture from paper-making materials of Chapter 47 |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials not classified within heading No 4909 or 4911 |
| 4910 | Calendars of any kind, printed, including calendar blocks: — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other | Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product Manufacture from materials not classified within heading No 4909 or 4911 |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |
| ex Chapter 50 to Chapter 55 | Yarn, monofilament and thread | Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials |

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

| (1) | (2) | (3) |
|-----------------------------------|--|---|
| ex Chapter 50 to Chapter 55 | Woven fabrics: — Incorporating rubber thread — Other | Manufacture from single yarn (1) Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below | 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 (1): — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 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 value does not exceed 40 % of the ex works price of the product |
| | — Other | Manufacture from (1): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered | Manufacture from rubber thread or cord, not textile covered |

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| (1) | (2) | (3) |
|------------------|---|---|
| 5604 (cont'd) | — Other | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials |
| 5605 | Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — 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 No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — 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 | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp. <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 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 value does not exceed 40 % of the ex works price of the product |
| | — Of other felt | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp |
| | — Other | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning |

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| (1) | (2) | (3) |
|---------------|---|--|
| ex Chapter 58 | <p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below:</p> <p>— Combined with rubber thread</p> <p>— Other</p> | <p>Manufacture from single yarn (*)</p> <p>Manufacture from (*):</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p> |
| 5810 | Embroidery in the piece, in strips or in motifs | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn |
| 5902 | <p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <p>— Containing not more than 90 % by weight of textile materials</p> <p>— Other</p> | <p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p> |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902 | Manufacture from yarn |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn (*) |
| 5905 | <p>Textile wall coverings:</p> <p>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</p> | Manufacture from yarn |

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| (1) | (2) | (3) |
|--------------------|--|---|
| 5905 (cont'd) | — Other | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p> |
| 5906 | <p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> |
| 5907 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like | Manufacture from yarn |
| ex 5908 | Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric |
| 5909 to 5911 | <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading No 5911 — Other | <p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp |
| Chapter 60 | Knitted or crocheted fabrics | <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — 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 6.

| (1) | (2) | (3) |
|--|--|--|
| Chapter 61 | <p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> — 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 | <p>Manufacture from yarn (*)</p> <p>Manufacture from (*):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp |
| ex Chapter 62 | <p>Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below</p> | <p>Manufacture from yarn (*)</p> |
| ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217 | <p>Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered</p> | <p>Manufacture from yarn (*)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (*)</p> |
| ex 6210 ex 6216 and ex 6217 | <p>Fire-resistant equipment of fabric covered with foil of aluminized polyester</p> | <p>Manufacture from yarn (*)</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex works price of the product (*)</p> |
| 6213 and 6214 | <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> — Embroidered — Other | <p>Manufacture from unbleached single yarn (*) (*)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (*)</p> <p>Manufacture from unbleached single yarn (*) (*)</p> |
| 6301 to 6304 | <p>Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:</p> <ul style="list-style-type: none"> — Of felt, of non-wovens — Other: <ul style="list-style-type: none"> — Embroidered — Other | <p>Manufacture from (*):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>Manufacture from unbleached single yarn (*)</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture from unbleached single yarn (*)</p> |

(*) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

| (1) | (2) | (3) |
|--------------|--|---|
| 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, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other | Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn |
| ex 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 ⁽²⁾ |
| 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 their total value does not exceed 15 % of the ex works price of the set |
| 6401 to 6405 | Footwear | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 |
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 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 ⁽¹⁾ |
| 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 |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate |
| ex 6812 | Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate | Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate |
| 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) |
| 7006 | Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials | Manufacture from materials of heading No 7001 |

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁽²⁾ For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988

^(*) See Introductory Note 7 for the treatment of textile trimmings and accessories.

| (1) | (2) | (3) |
|--------------------------------------|---|--|
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading No 7001 |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading No 7001 |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading No 7001 |
| 7010 | Carboys, bottles, flasks, jars, pous, 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 in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware 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 No 7010 or 7018) | Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool |
| ex 7102 ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones |
| 7106 7108 and 7110 | Precious metals: — Unwrought | Manufacture from materials not classified in heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals |
| | — Semi-manufactured or in powder form (All) | |
| ex 7107 ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 7117 | Imitation jewellery | Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex works price of the product |

| (1) | (2) | (3) |
|-------------------------------|---|--|
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205 |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms of heading No 7206 |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished materials of heading No 7207 |
| ex 7218 7219 to 7222 | Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms of heading No 7218 |
| 7223 | Wire of stainless steel | Manufacture from semi-finished materials of heading No 7218 |
| ex 7224 7225 to 7227 | Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel | Manufacture from ingots or other primary forms of heading No 7224 |
| 7228 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224 |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished materials of heading No 7224 |
| ex 7301 | Sheet piling | Manufacture from materials of heading No 7206 |
| 7302 | Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails | Manufacture from materials of heading No 7206 |
| 7304 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel | Manufacture from materials of heading No 7206, 7207, 7218 or 7224 |
| 7308 | Structures (excluding prefabricated buildings of heading No 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 in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used |
| ex 7315 | Skid-chains | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex works price of the product |
| ex 7322 | Radiators for central heating, not electrically heated | Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex works price of the product |

| (1) | (2) | (3) |
|---------------|--|--|
| ex Chapter 74 | Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 7403 | Copper alloys, unwrought | Manufacture from refined copper, unwrought, or waste and scrap |
| ex Chapter 75 | Nickel and articles thereof, except for heading Nos 7501 to 7503; | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex Chapter 76 | Aluminium and articles thereof, except for heading Nos 7601 and 7602; the rules for heading Nos ex 7601 and ex 7616 are set out below | <p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 7601 | <ul style="list-style-type: none"> — Aluminium alloys — 'Super-pure' aluminium (ISO No Al 99.99) | <p>Manufacture from aluminium, not alloyed, or waste and scrap</p> <p>Manufacture from aluminium, not alloyed (ISO No Al 99.8)</p> |
| 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 | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than 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 — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex Chapter 78 | Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 7801 | <p>Unwrought lead:</p> <ul style="list-style-type: none"> — Refined lead — Other | <p>Manufacture from 'bullion' or 'work' lead</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</p> |

| (1) | (2) | (3) |
|---------------|--|--|
| ex Chapter 79 | Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 7901 | Unwrought zinc | <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</p> |
| ex Chapter 80 | Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 8001 | Unwrought tin | <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p> |
| ex Chapter 81 | Other base metals, wrought; articles thereof | <p>Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex works price of the product</p> |
| 8206 | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale | <p>Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex works price of the set</p> |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product |

| (1) | (2) | (3) |
|------------------|---|---|
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208 | Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used |
| 8214 | Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex works price of the product |
| ex Chapter 84 | <p>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |
| 8403 and ex 8404 | Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers | Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % 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 No 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 |
| 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 |
| 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 |

| (1) | (2) | (3) |
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| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 8419 | Machines for the wood, paper pulp and paper board industries | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 5 % 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: | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> |
| | — Road rollers | |
| | — Other | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 5 % of the ex works price of the product |
| ex 8431 | Parts for 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 paper-board | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % 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 for heading Nos 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 | <p>Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating |
| | — Other | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of heading Nos 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 |

| (1) | (2) | (3) |
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| 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 |
| 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 | 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 |
| ex Chapter 85 | <p>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 those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex works price of the product |
| 8502 | Electric generating sets and rotary converters | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and, — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |
| 8521 | Video recording or reproducing apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |
| 8522 | Parts and accessories of apparatus of heading Nos 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |
| 8528 | Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |
| 8529 | <p>Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528</p> <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Other | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product |
| 8537 | Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 5 % of the ex works price of the product |
| 8542 | Electronic integrated circuits and microassemblies | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex works price of the product |
| 8544 | Insulated (including enamelled or anodized) wire, cable (including co-axial 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 |
| 8548 | 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 |
| 8601 to 8607 | Railway or tramway locomotives, rolling-stock and parts thereof | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 8609 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716 | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials not classified within heading No 8714 |
| 8715 | Baby carriages and parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |

| (1) | (2) | (3) |
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| 8803 | Parts of goods of heading No 8801 or 8802 | Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex works price of the product |
| 8804 | Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto: | |
| | — Rotochutes | Manufacture from materials of any heading including other materials of heading No 8804 |
| | — Other | Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % 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 in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033 | Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 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: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |

| (1) | (2) | (3) |
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| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 9014 | Other navigational instruments and appliances | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> |
| 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 | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> |

| (1) | (2) | (3) |
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| 9018 | Dentists' chairs incorporating dental appliances or dentists' spittoons | Manufacture from materials of any heading, including other materials of heading No 9018 |
| 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 No 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: — Parts and accessories — 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 — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 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 No 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) |
|---------------|---|---|
| 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 those falling under the following headings for which the rules are set out below: 9105, 9109 to 9113 | 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9109 | Clock movements, complete and assembled | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex works price of the product |
| 9111 | Watch cases and parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % 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 | <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product |
| 9113 | <p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> — Of base metal, whether or not plated, or clad with precious metal — Other | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> |

| (1) | (2) | (3) |
|---------------------------|---|--|
| 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 ammunitions; 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 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less | <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> — its value does not exceed 25 % of the ex works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403 |
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 9503 | Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 9506 | Finished golf club heads | Manufacture from roughly shaped blocks |
| 9507 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 5 % of the ex works price of the product |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from 'worked' carving materials of the same heading |
| ex 9603 | Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product |

| (1) | (2) | (3) |
|---------|---|---|
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex works price of the set |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| 9608 | Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex works price of the product |
| 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 | <p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product |
| ex 9614 | Smoking pipes or pipe bowls | Manufacture from roughly shaped blocks |

I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2174/90

of 23 July 1990

on the application of Decision No 1/90 of the EEC-Malta Association Council amending, on account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community, the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas Council Decision 89/208/EEC of 27 February 1989 on the conclusion of the Protocol to the Agreement establishing an Association between the European Economic Community and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community⁽¹⁾ laid down from 1 April 1989 the arrangements for Spanish and Portuguese trade with Malta;

Whereas, by virtue of Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation⁽²⁾, the EEC-Malta Association Council has adopted Decision No 1/90 amending the Protocol to take account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community;

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 23 July 1990.

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/90 of the EEC-Malta Association Council shall be applied in the Community.

The text of the Decision is attached to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Communities*.

It shall apply with effect from 1 April 1989.

For the Council

The President

G. CARLI

⁽¹⁾ OJ No L 81, 23. 3. 1989, p. 10.

⁽²⁾ OJ No L 111, 28. 4. 1976, p. 11.

DECISION No 1/90 OF THE EEC-MALTA ASSOCIATION COUNCIL
of 16 July 1990

amending, on account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community, the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an Association between the European Economic Community and Malta, signed in Brussels on 5 December 1970,

Having regard to the Protocol to the said Agreement, signed on 14 December 1988, consequent to the accession of the Kingdom of Spain and Portuguese Republic to the Community, and in particular Article 24 thereof,

Whereas the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as the 'Origin Protocol', needs amending, consequent to the accession of the Kingdom of Spain and the Portuguese Republic to the Community, in respect of both technical amendments and transitional arrangements in order to implement correctly the trade arrangements contained in the Protocols consequent to the said accession;

Whereas the transitional arrangements should ensure the correct implementation of these trade arrangements between the Community as constituted on 31 December 1985 and Spain and Portugal on the one hand and Malta on the other hand,

HAS DECIDED AS FOLLOWS:

Article 1

The Origin Protocol shall be amended as follows:

1. The second subparagraph of Article 19 (2) shall be replaced by the following:

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

"DELIVRE A POSTERIORI"
"UDSTEDT EFTERFOLGENDE"
"NACHTRÄGLICH AUSGESTELLT"
"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"
"ISSUED RETROSPECTIVELY"
"EXPEDIDO A POSTERIORI"
"RILASCIATO A POSTERIORI"
"AFGEGEVEN A POSTERIORI"
"EMITIDO A POSTERIORI".

2. Article 20 shall be replaced by the following:

Article 20

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

"DUPLICATA"
"DUPLICAAT"
"DUPLIKAT"
"ΑΝΤΙΓΡΑΦΟ"
"DUPLICADO"
"DUPLICATO"
"DUPLICATE"
"SEGUNDA VIA".

3. Article 29 shall be replaced by the following:

Article 29

The provisions of the Agreement may be applied to goods which comply with the provisions of Title I and which on 1 April 1989 are either in transit or are in the Community, in the Canary Islands, Ceuta and Melilla or in Malta in temporary storage, in bonded warehouses or in free zones subject to the submission to the customs authorities of the importing State within six months of that date of an EUR 1 certificate made out retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

4. The following Articles shall be added:

Article 31

For the application of the provisions of the Additional Protocol concerning products originating in the Canary Islands, Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the particular conditions set out in Articles 32, 33 and 34.

Article 32

The term "Community" used in this Protocol shall not cover the Canary Islands, Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in the Canary Islands, Ceuta and Melilla.

Article 33

1. The following paragraphs shall apply instead of Article 1 and references to that Article shall apply *mutatis mutandis* to this Article.

2. On condition that they were transported in conformity with Article 5, the following shall be considered as :

(a) products originating in the Canary Islands, Ceuta and Melilla

- (i) products wholly obtained in the Canary Islands, Ceuta and Melilla ;
- (ii) products obtained in the Canary Islands, Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3 (1). This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Malta or the Community, provided they undergo in the Canary Islands, Ceuta or Melilla, working or processing which exceeds the insufficient working or processing set out in Article 3 (3).

(b) products originating in Malta

- (i) products wholly obtained in Malta ;
- (ii) products obtained in Malta in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3 (1). This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Canary Islands, Ceuta or Melilla or the Community provided they undergo in Malta working or processing which

exceeds the insufficient working or processing set out in Article 3 (3).

3. The Canary Islands, Ceuta and Melilla shall be considered as a single territory.

4. The exporter or his authorized representative shall enter "Malta" and "Canary Islands, Ceuta and Melilla" in box 2 of certificate EUR 1 and box 1 of form EUR 2. In addition, in the case of products originating in the Canary Islands, Ceuta and Melilla, this shall be indicated in box 4 of certificate EUR 1 and box 8 of form EUR 2.

5. The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

Article 34

The Spanish customs authorities shall be responsible for the application of this Protocol in the Canary Islands, Ceuta and Melilla.'

Article 2

This Decision shall enter into force on 1 April 1989.

Done at Brussels, 16 July 1990.

*For the Association Council
The President
G. DE MICHELIS*

European Communities — Council

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