



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 30.04.2004
COM(2004)354 final

2004/0115(AVC)

Proposal for a

COUNCIL AND COMMISSION DECISION

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

(presented by the Commission)

EXPLANATORY MEMORANDUM

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

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

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

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

The Commission proposes that the Council:

- decides on the signature and provisional application of the Protocol on behalf of the European Community and its Member States;
- concludes the protocol on behalf of the European Community and its Member States and gives its approval for conclusion by the European Atomic Energy Community.

Proposal for a

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

THE COUNCIL OF THE EUROPEAN UNION,

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 310 in conjunction with the second sentence of Article 300(2), first subparagraph, and the second subparagraph of Article 300(3) thereof,

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

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

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

Having regard to the proposal from the Commission,

Having regard to the assent of the European Parliament of ...,

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

Whereas:

- (1) The Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union, has been signed on behalf of the European Community and the Member States on ... in accordance with Council decision no.....

- (2) Pending its entry into force the Protocol has been applied on a provisional basis as from the date of accession.
- (3) The Protocol should be concluded.

HAVE DECIDED AS FOLLOWS:

Article 1

The Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, to take account of the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Hungary, the Republic of Latvia, the Republic of Lithuania, the Republic of Malta, the Republic of Poland, the Republic of Slovenia, and the Slovak Republic to the European Union is hereby approved on behalf of the European Community, the European Atomic Energy Community and the Member States.

The text of the Protocol is annexed to this Decision.

Article 2

The President of the Council shall, on behalf of the European Community and its Member States, give the notification provided for in Article 15 of the Protocol. The President of the Commission shall simultaneously give such notification on behalf of the European Atomic Energy Community.

Done at Brussels,

For the Commission
The President

For the Council
The President

ANNEX
PROTOCOL

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

THE KINGDOM OF BELGIUM,
THE CZECH REPUBLIC,
THE KINGDOM OF DENMARK,
THE FEDERAL REPUBLIC OF GERMANY,
THE REPUBLIC OF ESTONIA,
THE HELLENIC REPUBLIC,
THE KINGDOM OF SPAIN,
THE FRENCH REPUBLIC,
IRELAND,
THE ITALIAN REPUBLIC,
THE REPUBLIC OF CYPRUS,
THE REPUBLIC OF LATVIA,
THE REPUBLIC OF LITHUANIA,
THE GRAND DUCHY OF LUXEMBOURG,
THE REPUBLIC OF HUNGARY,
THE REPUBLIC OF MALTA,
THE KINGDOM OF THE NETHERLANDS,
THE REPUBLIC OF AUSTRIA,
THE REPUBLIC OF POLAND,
THE PORTUGUESE REPUBLIC,

THE REPUBLIC OF SLOVENIA,

THE SLOVAK REPUBLIC,

THE REPUBLIC OF FINLAND,

THE KINGDOM OF SWEDEN,

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

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

THE EUROPEAN COMMUNITY, THE EUROPEAN ATOMIC ENERGY COMMUNITY,

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

of the one part, and

THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA,

of the other part,'

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

WHEREAS:

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

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

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

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

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

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

HAVE AGREED AS FOLLOWS:

SECTION I

CONTRACTING PARTIES

Article 1

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

Article 2

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

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

SECTION II

AGRICULTURAL PRODUCTS

Article 3

Agricultural Products sensu stricto

1. Annex IV(a) to the SAA shall be replaced by the text of Annex I to this Protocol.
2. Annex IV(b) to the SAA shall be replaced by the text of Annex II to this Protocol.
3. Annex IV(c) to the SAA shall be replaced by the text of Annex III to this Protocol.
4. A point (d) shall be added to Article 27(3) of the SAA as follows:

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

- on 1 January 2004 each duty shall be reduced to 95 % of MFN,
- on 1 January 2005 each duty shall be reduced to 90 % of MFN,
- on 1 January 2006 each duty shall be reduced to 85 % of MFN,
- on 1 January 2007 each duty shall be reduced to 80 % of MFN,
- on 1 January 2008 each duty shall be reduced to 70 % of MFN,
- on 1 January 2009 each duty shall be reduced to 60 % of MFN,
- on 1 January 2010 each duty shall be reduced to 50 % of MFN,
- on 1 January 2011 the remaining duties shall be abolished.”

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

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

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

Article 4

Fisheries products

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

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

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

Article 5

Processed agricultural products

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

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

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

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

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

“Article 4

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

Article 6

Wine Agreement

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

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

SECTION III

RULES OF ORIGIN

ARTICLE 7

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

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

“– Article 3 Bilateral cumulation in the Community”

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

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

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

“Bilateral cumulation in the Community”

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

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

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

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

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

“Member State of the Community” and “Member States of the Community”

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

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

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

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

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

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

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

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

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

"EXPEDIDO A POSTERIORI",

"VYSTAVENO DODATEČNĚ",

"UDSTEDT EFTERFØLGENDE",

"NACHTRÄGLICH AUSGESTELLT",

"VÄLJA ANTUD TAGASIULATUVALT",

"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ",

"ISSUED RETROSPECTIVELY",

"DÉLIVRÉ A POSTERIORI",

"RILASCIATO A POSTERIORI",

"IZSNIEGTS RETROSPEKTĪVI",

"RETROSPEKTYVUSIS IŠDAVIMAS",

"KIADVA VISSZAMENŐLEGES HATÁLLYAL",

"MAHRUG RETROSPETTIVAMENT",

"AFGEGEVEN A POSTERIORI",

"WYSTAWIONE RETROSPEKTYWNIE",
"EMITIDO A POSTERIORI",
"IZDANO NAKNADNO",
"VYDANÉ DODATOČNE",
"ANNETTU JÄLKIKÄTEEN",
"UTFÄRDAT I EFTERHAND",
"ДОПОЛНИТЕЛНО ИЗДАДЕНО".'

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

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

"DUPLICADO",
"DUPLIKÁT",
"DUPLIKAT",
"DUPLIKAT",
"DUPLIKAAT ",
"АНТИГРАФО",
"DUPLICATE",
"DUPLICATA",
"DUPLICATO",
"DUBLIKÄTS",
"DUBLIKATAS",
"MÁSODLAT",
"DUPLIKAT",
"DUPLICAAT",
"DUPLIKAT",
"SEGUNDA VIA",
"DVOJNIK",

"DUPLIKÁT",

"KAKSOISKAPPALE",

"DUPLIKAT",

"ДУПЛИКАТ".’

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

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

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

“Commission of the European Communities”

Article 8

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

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

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

Article 9

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

“

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the former Yugoslav Republic of Macedonia as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the former Yugoslav Republic of Macedonia as originating in the Community within the meaning of this Agreement.
2. Protocol 4 shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.”

TRANSITIONAL PROVISIONS

SECTION IV

ARTICLE 10

WTO

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

Article 11

Proof of origin and administrative co-operation

1. Proofs of origin properly issued by either the former Yugoslav Republic of Macedonia or a new Member State in the framework of preferential agreements or autonomous arrangements applied between them shall be accepted in the respective countries, provided that:
 - (a) the acquisition of such origin confers preferential tariff treatment on the basis of the preferential tariff measures contained in the SAA;
 - (b) the proof of origin and the transport documents were issued no later than the day before the date of accession;

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

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

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

- (a) such a provision is also provided for in the agreement concluded prior to the date of accession between the former Yugoslav Republic of Macedonia and the Community; and
- (b) the approved exporters apply the rules of origin in force under that agreement.

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

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

Article 12

Goods in transit

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

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

Article 13

Quotas in 2004

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

GENERAL AND FINAL PROVISIONS

SECTION V

ARTICLE 14

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

Article 15

1. This Protocol shall be approved by the Community, by the Council of the European Union on behalf of the Member States, and by the former Yugoslav Republic of Macedonia in accordance with their own procedures.
2. The Parties shall notify each other of the accomplishment of the corresponding procedures referred to in the preceding paragraph. The instruments of approval shall be deposited with the General Secretariat of the Council of the European Union.

Article 16

1. This Protocol shall enter into force on the same day as the Treaty of Accession provided that all the instruments of approval of this Protocol have been deposited before that date.
2. If not all the instruments of approval of this Protocol have been deposited before that date, this Protocol shall enter into force on the first day of the first month following the date of the deposit of the last instrument of approval.
3. If not all the instruments of approval of this Protocol have been deposited before 1 May 2004, this Protocol shall apply provisionally with effect from 1 May 2004.

Article 17

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

Article 18

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

Annex I

'ANNEX IV(a)

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

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

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

Annex II

"ANNEX IV(b)

IMPORTS INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA OF AGRICULTURAL PRODUCTS

ORIGINATING IN THE COMMUNITY (ZERO-DUTY TARIFF WITHIN TARIFF QUOTAS)

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

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

¹ As defined in the Customs Tariff Law Gazette No 23/03 of the former Yugoslav Republic of Macedonia.

| CN code ¹ | Description | 2004 | | 2005 | | 2006 | | 2007 | | 2008 | | 2009 | | 2010 | | 2011 and beyond | |
|----------------------|---|-------|-----|-------|-----|-------|-----|-------|----------------|-------|-----|-------|-----|-------|-----|-----------------|-----|
| 0406 20 | Grated or powered cheese of all kinds Processed cheese, not grated or powdered | 105 | 70 | 110 | 70 | 115 | 70 | 120 | 70 | 130 | 70 | 140 | 70 | 150 | 70 | 160 | 70 |
| 0406 30 | | | | | | | | | | | | | | | | | |
| 0406 90 | - Other cheese | 50 | 100 | 50 | 100 | 50 | 100 | 50 | 100 | 50 | 100 | 50 | 100 | 50 | 100 | 50 | 100 |
| 0805 10 | - Oranges - Mandarins (including tangerines and satsumas) clementines, wilkings and similar citrus hybrids - Grapefruits - Lemons and Limes | 8000 | 65 | 8000 | 60 | 8000 | 55 | 8000 | 50 | 8000 | 40 | 8000 | 30 | 8000 | 20 | – | 0 |
| 0805 20 | | | | | | | | | | | | | | | | | |
| 0805 40 | | | | | | | | | | | | | | | | | |
| 0805 50 | | | | | | | | | | | | | | | | | |
| 1601 | Sausages and similar products of meat, meat offal or blood, food preparations based on these products | 2740 | 70 | 2780 | 70 | 2820 | 70 | 2860 | 70 | 2970 | 70 | 3080 | 70 | 3190 | 70 | 3300 | 70 |
| 1602 | Other prepared or preserved meat, meat offal and blood | 1380 | 70 | 1410 | 70 | 1440 | 70 | 1470 | 70 | 1540 | 70 | 1610 | 70 | 1680 | 70 | 1750 | 70 |
| 1507 10 | - Crude soya-bean oil, whether or not degummed | 15000 | 70 | 15000 | 70 | 15000 | 70 | | 0 ² | | 0 | | 0 | | 0 | | 0 |
| 2005 70 | - Olives | 1600 | 65 | 1600 | 60 | 1600 | 55 | 1600 | 50 | 1600 | 40 | 1600 | 30 | 1600 | 20 | – | 0 |
| 2009 | Juices | 300 | 100 | 300 | 100 | 300 | 100 | 300 | 100 | 300 | 100 | 300 | 100 | 300 | 100 | 300 | 100 |
| 2309 90 99 90 | Preparation of a kind used in animal feeding Other | 12000 | 70 | 12000 | 70 | 12000 | 70 | 12000 | 70 | 12000 | 70 | 12000 | 70 | 12000 | 70 | 12000 | 70 |

(1) Tariff quota

(2) Applicable duty for exceeding quantities

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

2 In accordance with WTO schedule

Annex III

"ANNEX IV(c)

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

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

| CN code ¹ | Description | Annual quantity (tonnes) | Applicable duty (% of MFN) |
|----------------------|---|-----------------------------|-------------------------------|
| 0203 | Meat of swine, fresh, chilled or frozen | 2000 | 70 |
| 0406+ | Cheese and curd | 600 | 70 |

¹ As defined in the Customs Tariff Law Gazette No 23/03 of the former Yugoslav Republic of Macedonia.

Annex IV

"ANNEX IV(d)

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

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

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

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

Annex V

“ANNEX II

Duties applicable to goods originating in the Community on import into the Former Yugoslav Republic of Macedonia¹

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

¹ For those tariff lines for which duty free quotas are enumerated in Annex III, this Annex refers to quantities exceeding the quota.
² As defined in the Customs Tariff law of 1 April 2003 of the former Yugoslav Republic of Macedonia (Official Journal 23/03)

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

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

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

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

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

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

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

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

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

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

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

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

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

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|---------------|---|------------|----|------------|----|------------|----|------------|----|------------|----|------------|----|------------|----|------------|----|
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 50% MFN | of | 50% MFN | of | 50% MFN | of | 50% MFN | of | 50% MFN | of | 50% MFN | of | 50% MFN | of | 50% MFN | of |
| 2001 | Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: | | | | | | | | | | | | | | | | |
| 2001 90 | - Other: | | | | | | | | | | | | | | | | |
| 2001 90 30 00 | -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) | 95% MFN | of | 90% MFN | of | 85% MFN | of | 80% MFN | of | 70% MFN | of | 60% MFN | of | 50% MFN | of | 0 | |
| 2001 90 40 00 | -- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch | 95% MFN | of | 90% MFN | of | 85% MFN | of | 80% MFN | of | 70% MFN | of | 60% MFN | of | 50% MFN | of | 0 | |
| 2001 90 60 00 | --Palm hearts | 95% MFN | of | 90% MFN | of | 85% MFN | of | 80% MFN | of | 70% MFN | of | 60% MFN | of | 50% MFN | of | 0 | |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006 | | | | | | | | | | | | | | | | |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Annex VI

"ANNEX III

DUTIES APPLICABLE TO GOODS ORIGINATING IN THE COMMUNITY ON IMPORT INTO THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA (ZERO-DUTY TARIFF WITHIN TARIFF QUOTAS)¹

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

¹ The applicable duty for exceeding quantities is laid down in Annex II.

Annex VII

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

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

Annex VIII

"ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

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

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

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

Note 3:

3.1. The provisions of Article 6 of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Community or in the former Yugoslav Republic of Macedonia.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the Community from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the Community. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

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

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

Note 4:

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

4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,

- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca , ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with

aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.

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

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are

classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

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

Example:

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

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

Note 7:

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

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

7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;

- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin."

Annex IX

ANNEX II

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

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

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|--|-----|
| (1) | (2) | (3) or | (4) |
| Chapter 1 | Live animals | All the animals of Chapter 1 shall be wholly obtained | |
| Chapter 2 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained | |
| Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained | |
| ex Chapter 4 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 4 used are wholly obtained | |
| 0403 | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa | Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| ex Chapter 5 | Products of animal origin, not elsewhere specified or included; except for: | Manufacture in which all the materials of Chapter 5 used are wholly obtained | |
| ex 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 7 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained | |

| (1) | (2) | (3) or | (4) |
|---------------|--|---|-----|
| Chapter 8 | Edible fruit and nuts; peel of citrus fruits or melons | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product | |
| ex Chapter 9 | Coffee, tea, maté and spices; except for: | Manufacture in which all the materials of Chapter 9 used are wholly obtained | |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading | |
| 0902 | Tea, whether or not flavoured | Manufacture from materials of any heading | |
| ex 0910 | Mixtures of spices | Manufacture from materials of any heading | |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained | |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained | |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Drying and milling of leguminous vegetables of heading 0708 | |
| Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | Manufacture in which all the materials of Chapter 12 used are wholly obtained | |
| 1301 | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) | Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product | |
| 1302 | <p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <ul style="list-style-type: none"> - Mucilages and thickeners, modified, derived from vegetable products - Other | <p>Manufacture from non-modified mucilages and thickeners</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) or | (4) |
|---------------|---|--|-----|
| Chapter 14 | Vegetable plaiting materials; vegetable products not elsewhere specified or included | Manufacture in which all the materials of Chapter 14 used are wholly obtained | |
| ex Chapter 15 | <p>Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:</p> <p>1501 Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>1502 Fats of bovine animals, sheep or goats, other than those of heading 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other <p>1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other <p>ex 1505 Refined lanolin</p> <p>1506 Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other <p>1507 to 1515 Vegetable oils and their fractions:</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207</p> <p>Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> <p>Manufacture from materials of any heading, including other materials of heading 1504</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture from crude wool grease of heading 1505</p> <p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p> | |

| (1) | (2) | (3) or | (4) |
|---------------|---|--|-----|
| 1516 | <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| 1517 | <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p> | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used | |
| Chapter 16 | <p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained | |
| ex Chapter 17 | <p>Sugars and sugar confectionery; except for:</p> <p>ex 1701 Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter</p> <p>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:</p> <ul style="list-style-type: none"> - Chemically-pure maltose and fructose | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 1702</p> | |

| (1) | (2) | (3) or | (4) |
|--------------------|--|--|-----|
| 1902 | <p>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:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs | <p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained | |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except potato starch of heading 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea mays</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| 1905 | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading, except those of Chapter 11 | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the fruit, nuts or vegetables used are wholly obtained | |
| ex 2001 | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product | |
| ex 2004 ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid | Manufacture from materials of any heading, except that of the product | |

| (1) | (2) | (3) or | (4) |
|--|---|---|-----|
| <p>2006</p> <p>2007</p> <p>ex 2008</p> <p>2009</p> | <p>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</p> <p>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter</p> <p>- Nuts, not containing added sugar or spirits</p> <p>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</p> <p>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</p> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p> | <p>Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</p> | |
| <p>ex Chapter 21</p> <p>2101</p> <p>2103</p> | <p>Miscellaneous edible preparations; except for:</p> <p>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</p> <p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <p>- Sauces and preparations therefor; mixed condiments and mixed seasonings</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which all the chicory used is wholly obtained</p> <p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> | |

| (1) | (2) | (3) or | (4) |
|--|--|--|-----|
| <p>ex 2104</p> <p>2106</p> | <p>- Mustard flour and meal and prepared mustard</p> <p>Soups and broths and preparations therefor</p> <p>Food preparations not elsewhere specified or included</p> | <p>Manufacture from materials of any heading</p> <p>Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product | |
| <p>ex Chapter 22</p> <p>2202</p> <p>2207</p> <p>2208</p> | <p>Beverages, spirits and vinegar; except for:</p> <p>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength</p> <p>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume | |

| (1) | (2) | (3) or | (4) |
|---|---|--|-----|
| <p>ex Chapter 23</p> <p>ex 2301</p> <p>ex 2303</p> <p>ex 2306</p> <p>2309</p> | <p>Residues and waste from the food industries; prepared animal fodder; except for:</p> <p>Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption</p> <p>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</p> <p>Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil</p> <p>Preparations of a kind used in animal feeding</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained</p> <p>Manufacture in which all the maize used is wholly obtained</p> <p>Manufacture in which all the olives used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained | |
| <p>ex Chapter 24</p> <p>2402</p> <p>ex 2403</p> | <p>Tobacco and manufactured tobacco substitutes; except for:</p> <p>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes</p> <p>Smoking tobacco</p> | <p>Manufacture in which all the materials of Chapter 24 used are wholly obtained</p> <p>Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating</p> <p>Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating</p> | |
| <p>ex Chapter 25</p> <p>ex 2504</p> <p>ex 2515</p> <p>ex 2516</p> | <p>Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:</p> <p>Natural crystalline graphite, with enriched carbon content, purified and ground</p> <p>Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</p> <p>Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Enriching of the carbon content, purifying and grinding of crude crystalline graphite</p> <p>Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm</p> <p>Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm</p> | |

| (1) | (2) | (3) or | (4) |
|---------------|---|--|-----|
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined | |
| ex 2519 | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia | Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used | |
| ex 2520 | Plasters specially prepared for dentistry | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2524 | Natural asbestos fibres | Manufacture from asbestos concentrate | |
| ex 2525 | Mica powder | Grinding of mica or mica waste | |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours | |
| Chapter 26 | Ores, slag and ash | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 2707 | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials | |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils | Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |

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

² For the special conditions relating to "specific processes", see Introductory Note 7.2.

| (1) | (2) | (3) or | (4) |
|------|--|--|-----|
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| 2712 | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured | Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| 2713 | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials | Operations of refining and/or one or more specific process(es) ⁽³⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| 2714 | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks | Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |

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

² For the special conditions relating to "specific processes", see Introductory Note 7.2.

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

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

| (1) | (2) | (3) or | (4) |
|---------------|---|--|--|
| 2715 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2805 | "Mischmetall" | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2811 | Sulphur trioxide | Manufacture from sulphur dioxide | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2833 | Aluminium sulphate | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 29 | Organic chemicals; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2901 | Acyclic hydrocarbons for use as power or heating fuels | Operations of refining and/or one or more specific process(es) ⁽²⁾ or | |

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

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

| (1) | (2) | (3) or | (4) |
|---------|---|--|---|
| Ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> | |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2932 | <p>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> | <p>Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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

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

| (1) | (2) | (3) or | (4) |
|---------------|--|---|--|
| ex 3105 | Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate | Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201 | Tannins and their salts, ethers, esters and other derivatives | Manufacture from tanning extracts of vegetable origin | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205 | Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ⁽¹⁾ | Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301 | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different "group" ⁽²⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

¹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

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

| (1) | (2) | (3) or | (4) |
|---|---|--|---|
| <p>ex Chapter 34</p> <p>ex 3403</p> <p>3404</p> | <p>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:</p> <p>Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals</p> <p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Operations of refining and/or one or more specific process(es) ⁽¹⁾</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
| <p>ex Chapter 35</p> | <p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p> | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

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

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

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

| (1) | (2) | (3) or | (4) |
|------|--|--|---|
| 3822 | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 3823 | <p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <ul style="list-style-type: none"> - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> | |
| 3824 | <p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</p> <ul style="list-style-type: none"> - The following of this heading: <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 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 | <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |

| (1) | (2) | (3) or | (4) |
|--|--|---|---|
| <p>3912</p> <p>3916 to 3921</p> <p>ex 3916 and ex 3917</p> | <p>- Polyester</p> | <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> | |
| | <p>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms</p> | <p>Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product</p> | |
| | <p>Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <p>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</p> <p>- Other:</p> <p>-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</p> <p>-- Other</p> | <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽²⁾</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| | <p>Profile shapes and tubes</p> | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</p> <p>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |

¹ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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

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

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

| (1) | (2) | (3) or | (4) |
|---|---|--|-----|
| <p>ex 4410 to ex 4413</p> <p>ex 4415</p> <p>ex 4416</p> <p>ex 4418</p> <p>ex 4421</p> | <p>- Beadings and mouldings</p> <p>Beadings and mouldings, including moulded skirting and other moulded boards</p> <p>Packing cases, boxes, crates, drums and similar packings, of wood</p> <p>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood</p> <p>- Builders' joinery and carpentry of wood</p> <p>- Beadings and mouldings</p> <p>Match splints; wooden pegs or pins for footwear</p> | <p>Beading or moulding</p> <p>Beading or moulding</p> <p>Manufacture from boards not cut to size</p> <p>Manufacture from riven staves, not further worked than sawn on the two principal surfaces</p> <p>Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used</p> <p>Beading or moulding</p> <p>Manufacture from wood of any heading, except drawn wood of heading 4409</p> | |
| <p>ex Chapter 45</p> <p>4503</p> | <p>Cork and articles of cork; except for:</p> <p>Articles of natural cork</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from cork of heading 4501</p> | |
| <p>Chapter 46</p> | <p>Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork</p> | <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>Chapter 47</p> | <p>Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard</p> | <p>Manufacture from materials of any heading, except that of the product</p> | |
| <p>ex Chapter 48</p> <p>ex 4811</p> <p>4816</p> <p>4817</p> <p>ex 4818</p> | <p>Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:</p> <p>Paper and paperboard, ruled, lined or squared only</p> <p>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes</p> <p>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</p> <p>Toilet paper</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture from paper-making materials of Chapter 47</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from paper-making materials of Chapter 47</p> | |

| (1) | (2) | (3) or | (4) |
|--|--|---|-----|
| <p>ex 4819</p> <p>ex 4820</p> <p>ex 4823</p> | <p>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres</p> <p>Letter pads</p> <p>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape</p> | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <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 paper-making materials of Chapter 47</p> | |
| <p>ex Chapter 49</p> <p>4909</p> <p>4910</p> | <p>Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:</p> <p>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</p> <p>Calendars of any kind, printed, including calendar blocks:</p> <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p> | |
| <p>ex Chapter 50</p> <p>ex 5003</p> | <p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> | |

| (1) | (2) | (3) or | (4) |
|---------------|--|--|-----|
| 5204 to 5207 | Yarn and thread of cotton | <p>Manufacture from ¹:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5208 to 5212 | <p>Woven fabrics of cotton:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from single yarn ²</p> <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture from materials of any heading, except that of the product | |

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

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

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

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

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

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

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

| (1) | (2) | (3) or | (4) |
|--------------|--|--|-----|
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | <p>Manufacture from ¹:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5512 to 5516 | <p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other | <p>Manufacture from single yarn ²</p> <p>Manufacture from ³:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |

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

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

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

| (1) | (2) | (3) or | (4) |
|------------|--|--|-----|
| 5605 | <p>- Other</p> <p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p> | <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 <p>Manufacture from ²:</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 | <p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p> | <p>Manufacture from ³:</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 | <p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt | <p>Manufacture from ⁴:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> | |

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

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

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

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

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

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

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

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

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

| (1) | (2) | (3) or | (4) |
|------|--|---|-----|
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902 | <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ¹ | |
| 5905 | <p>Textile wall coverings:</p> <ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other | <p>Manufacture from yarn</p> <p>Manufacture from ²:</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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p> | |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: | | |

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

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

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

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

| (1) | (2) | (3) or | (4) |
|-----|---|---|-----|
| | <p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p> | <p>Manufacture from ¹:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ², -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ³, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁴, -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp <p>Manufacture from ⁵:</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 | |

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

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

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

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

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

| (1) | (2) | (3) or | (4) |
|---|--|--|-----|
| Chapter 60 | Knitted or crocheted fabrics | <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 | |
| 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 ^{2 3}</p> <p>Manufacture from ⁴)</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>ex Chapter 62</p> <p>ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211</p> <p>ex 6210 and ex 6216</p> | <p>Articles of apparel and clothing accessories, not knitted or crocheted; except for:</p> <p>Women's, girls' and babies' clothing and clothing accessories for babies, embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> | <p>Manufacture from yarn ^{5 6}</p> <p>Manufacture from yarn ⁷</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁸</p> <p>Manufacture from yarn ⁹</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ¹⁰</p> | |

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

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

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

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

⁶ See Introductory Note 6.

⁷ See Introductory Note 6.

⁸ See Introductory Note 6.

⁹ See Introductory Note 6.

¹⁰ See Introductory Note 6.

| (1) | (2) | (3) or | (4) |
|---------------|---|--|-----|
| 6213 and 6214 | <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>- Embroidered</p> <p>- Other</p> | <p>Manufacture from unbleached single yarn ^{1 2}</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ³</p> <p>Manufacture from unbleached single yarn ^{4 5}</p> <p>or</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> | |
| 6217 | <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p> | <p>Manufacture from yarn ⁶</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁷</p> | |

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

² See Introductory Note 6.

³ See Introductory Note 6.

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

⁵ See Introductory Note 6.

⁶ See Introductory Note 6.

⁷ See Introductory Note 6.

| (1) | (2) | (3) or | (4) |
|---|--|---|-----|
| | <ul style="list-style-type: none"> - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other | <p>Manufacture from yarn ⁽¹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ²</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from yarn ³</p> | |
| <p>ex Chapter 63</p> <p>6301 to 6304</p> | <p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: -- Embroidered -- Other | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from ⁴:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ^{5 6}</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ^{7 8}</p> | |

¹ See Introductory Note 6.

² See Introductory Note 6.

³ See Introductory Note 6.

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

⁵ See Introductory Note 6.

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

⁷ See Introductory Note 6.

⁸ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

| (1) | (2) | (3) or | (4) |
|---------------|---|---|-----|
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from ¹ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other | Manufacture from ^{2 3} : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{4 5} | |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 6308 | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set | |
| ex Chapter 64 | Footwear, gaiters and the like; parts of such articles; except for: | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | |
| 6406 | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 65 | Headgear and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | |

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

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

³ See Introductory Note 6.

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

⁵ See Introductory Note 6.

| (1) | (2) | (3) or | (4) |
|------------------------------|--|--|-----|
| 6503 | Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed | Manufacture from yarn or textile fibres ⁽¹⁾ | |
| 6505 | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres ² | |
| ex Chapter 66 | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 6601 | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas) | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 6803 | Articles of slate or of agglomerated slate | Manufacture from worked slate | |
| ex 6812 | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading | |
| ex 6814 | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials | Manufacture from worked mica (including agglomerated or reconstituted mica) | |
| Chapter 69 | Ceramic products | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 70 | Glass and glassware; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 7003, ex 7004 and ex 7005 | Glass with a non-reflecting layer | Manufacture from materials of heading 7001 | |
| 7006 | Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: | | |

¹ See Introductory Note 6.

² See Introductory Note 6.

| (1) | (2) | (3) or | (4) |
|---------|---|--|-----|
| | <ul style="list-style-type: none"> - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹⁾ | Manufacture from non-coated glass-plate substrate of heading 7006 | |
| | <ul style="list-style-type: none"> - Other | Manufacture from materials of heading 7001 | |
| 7007 | Safety glass, consisting of toughened (tempered) or laminated glass | Manufacture from materials of heading 7001 | |
| 7008 | Multiple-walled insulating units of glass | Manufacture from materials of heading 7001 | |
| 7009 | Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading 7001 | |
| 7010 | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> | |
| 7013 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product</p> | |
| ex 7019 | Articles (other than yarn) of glass fibres | <p>Manufacture from:</p> <ul style="list-style-type: none"> - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool | |

¹ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

| (1) | (2) | (3) or | (4) |
|---|--|---|-----|
| <p>7208 to 7216</p> <p>7217</p> <p>ex 7218, 7219 to 7222</p> <p>7223</p> <p>ex 7224, 7225 to 7228</p> <p>7229</p> | <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</p> <p>Wire of other alloy steel</p> | <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> <p>Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224</p> <p>Manufacture from semi-finished materials of heading 7224</p> | |
| <p>ex Chapter 73</p> <p>ex 7301</p> <p>7302</p> <p>7304, 7305 and 7306</p> <p>ex 7307</p> | <p>Articles of iron or steel; except for:</p> <p>Sheet piling</p> <p>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails</p> <p>Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel</p> <p>Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7206</p> <p>Manufacture from materials of heading 7206</p> <p>Manufacture from materials of heading 7206, 7207, 7218 or 7224</p> <p>Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product</p> | |

| (1) | (2) | (3) or | (4) |
|---------------|--|---|-----|
| 7802 | - Other Lead waste and scrap | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used Manufacture from materials of any heading, except that of the product | |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture: | |
| 7901 | Unwrought zinc | - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used | |
| 7902 | Zinc waste and scrap | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 80 | Tin and articles thereof; except for: | Manufacture: | |
| 8001 | Unwrought tin | - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used | |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture from materials of any heading, except that of the product | |
| Chapter 81 | Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product | |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for: | Manufacture from materials of any heading, except that of the product | |

| (1) | (2) | (3) or | (4) |
|---------------|---|---|-----|
| 8206 | Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale | Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set | |
| 8207 | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8208 | Knives and cutting blades, for machines or for mechanical appliances | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8211 | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 | Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used | |
| 8214 | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| 8215 | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware | Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used | |
| ex Chapter 83 | Miscellaneous articles of base metal; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 8302 | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product | |
| ex 8306 | Statuettes and other ornaments, of base metal | Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product | |

| (1) | (2) | (3) or | (4) |
|------------------|--|--|--|
| ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for: | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | Manufacture from materials of any heading, except that of the product ⁽¹⁾ | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8402 | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers | Manufacture from materials of any heading, except those of headings 8403 and 8404 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406 | Steam turbines and other vapour turbines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8407 | Spark-ignition reciprocating or rotary internal combustion piston engines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8409 | Parts suitable for use solely or principally with the engines of heading 8407 or 8408 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8411 | Turbo-jets, turbo-propellers and other gas turbines | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

¹ This rule shall apply until 31.12.2005.

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

| (1) | (2) | (3) or | (4) |
|--------------|---|--|--|
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8423 | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8429 | <p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> - Road rollers - 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:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|--------------|---|---|--|
| 8430 | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8431 | Parts suitable for use solely or principally with road rollers | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8444 to 8447 | Machines of these headings for use in the textile industry | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8448 | Auxiliary machinery for use with machines of headings 8444 and 8445 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8452 | Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: | | |

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

| (1) | (2) | (3) or | (4) |
|---------------|--|--|--|
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8501 | Electric motors and generators (excluding generating sets) | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8502 | Electric generating sets and rotary converters | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|------|---|---|--|
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8523 | Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: | | |
| | <ul style="list-style-type: none"> - Matrices and masters for the production of records - 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: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8525 | Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------------|---|---|--|
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8528 | Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: | | |
| | <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| | <ul style="list-style-type: none"> - Other | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits | Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------|--|--|--|
| 8537 | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8542 | Electronic integrated circuits and microassemblies: | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8546 | Electrical insulators of any material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or | (4) |
|---------------|---|--|--|
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8608 | Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------|---|---|---|
| 8711 | <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <p>- With reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>-- Not exceeding 50 cm³</p> <p>-- Exceeding 50 cm³</p> <p>- Other</p> | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</p> | <p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p> |
| ex 8712 | Bicycles without ball bearings | Manufacture from materials of any heading, except those of heading 8714 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8715 | Baby carriages and parts thereof | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8716 | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------------|--|---|--|
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804 | Rotochutes | Manufacture from materials of any heading, including other materials of heading 8804 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805 | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89 | Ships, boats and floating structures | Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for: | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9001 | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9002 | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9004 | Spectacles, goggles and the like, corrective, protective or other | Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product | |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor | Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------|---|---|--|
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9011 | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9015 | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9016 | Balances of a sensitivity of 5 cg or better, with or without weights | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or | (4) |
|------|--|--|---|
| 9017 | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9018 | <p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other | <p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | <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 25 % of the ex-works price of the product</p> |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or | (4) |
|------|--|--|--|
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor: | | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| | <ul style="list-style-type: none"> - Parts and accessories - 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:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |

| (1) | (2) | (3) or | (4) |
|---------------|--|--|--|
| 9032 | Automatic regulating or controlling instruments and apparatus | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9033 | Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| 9105 | Other clocks | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9109 | Clock movements, complete and assembled | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110 | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9111 | Watch cases and parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------------------|--|--|--|
| 9112 | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113 | <p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> - Of base metal, whether or not gold- or silver-plated, or of metal 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> | |
| Chapter 92 | Musical instruments; parts and accessories of such articles | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product | |
| Chapter 93 | Arms and ammunition; parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less | <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1) | (2) | (3) or | (4) |
|---------------------|---|--|-----|
| 9405 | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9406 | Prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for: | Manufacture from materials of any heading, except that of the product | |
| 9503 | Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds | Manufacture: | |
| | | - from materials of any heading, except that of the product, and | |
| | | - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| ex 9506 | Golf clubs and parts thereof | Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used | |
| ex Chapter 96 | Miscellaneous manufactured articles; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials | Manufacture from "worked" carving materials of the same heading as the product | |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |
| 9605 | Travel sets for personal toilet, sewing or shoe or clothes cleaning | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set | |
| 9606 | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks | Manufacture: | |
| | | - from materials of any heading, except that of the product, and | |
| | | - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product | |

| (1) | (2) | (3) or | (4) |
|---|---|---|-----|
| <p>9608</p> <p>9612</p> <p>ex 9613</p> <p>ex 9614</p> | <p>Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609</p> <p>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> <p>Lighters with piezo-igniter</p> <p>Smoking pipes and pipe bowls</p> | <p>Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from roughly-shaped blocks</p> | |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture from materials of any heading, except that of the product | |

"

"ANNEX IV

Text of the invoice declaration

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

Spanish version

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

Czech version

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

Danish version

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

German version

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

Estonian version

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

Greek version

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

English version

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

French version

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

Italian version

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

Latvian version

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

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra² preferencinės kilmės prekės.

Hungarian version

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

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

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

Slovenian version

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

Slovak version

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

Finnish version

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

Swedish version

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

Version of the former Yugoslav Republic of Macedonia

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

(3)

(Place and date)

.....
(4)

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

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

-
- (2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
 - (3) These indications may be omitted if the information is contained on the document itself.
 - (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.