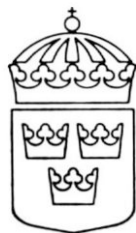


Sveriges internationella överenskommelser



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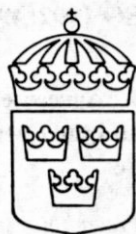
Utgiven av Utrikesdepartementet

SÖ 1992:49

Del 1

Avtal mellan EFTA-staterna och Tjeckiska och slovakiska federativa republiken

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Avtal mellan EFTA-staterna och Tjeckiska och slovakiska federativa republiken Prag den 20 mars 1992

Regeringen beslutade den 19 mars 1992 att underteckna avtalet. Den 18 juni 1992 beslutade regeringen att ratificera avtalet. Ratifikationsinstrumentet deponerades i Stockholm den 18 juni 1992.

Avtalet trädde i kraft den 1 juli 1992.

Riksdagsbehandling: Prop. 1991/92: 143, UU27, rskr. 298.

1. Agreement between the EFTA States and the Czech and Slovak Federal Republic

Preamble

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Kingdom of Sweden, the Swiss Confederation (hereinafter called the EFTA States) and the Czech and Slovak Federal Republic (hereinafter called the CSFR),

Recalling their intention to participate actively in the process of economic integration in Europe and expressing their preparedness to co-operate in seeking ways and means to strengthen this process,

Considering the importance of the links existing between the EFTA States and the CSFR and the common values they share, and recognizing that the EFTA States and the CSFR wish to strengthen these links and to establish close and lasting relations,

Having regard to the Declaration signed by the EFTA States and the CSFR in Gothenburg in June 1990,

Recalling their firm commitment to the Final Act of the Conference on Security and Co-operation in Europe, the Charter of Paris for a new Europe, and in particular the principles contained in the final document of the CSCE Bonn Conference on Economic Co-operation in Europe,

Reaffirming their commitment to pluralistic democracy based on the rule of law, human rights and fundamental freedoms, and recalling their membership in the Council of Europe,

Firmly convinced that this Agreement will foster the creation of an enlarged and harmonious free trade area within Europe, thus constituting an important contribution to European integration,

Resolved to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the General Agreement on Tariffs and Trade,

Declaring their readiness to examine, in the light of any relevant factor, the possibility of

1. Avtal mellan EFTA-staterna och Tjeckiska och slovakiska federativa republiken

Ingress

Republiken Finland, Republiken Island, Furstendömet Liechtenstein, Konungariket Norge, Schweiziska Edsförbundet, Konungariket Sverige, Republiken Österrike (nedan kallade EFTA-staterna)

och

Tjeckiska och slovakiska federativa republiken (nedan kallad Tjeckoslovakien),

som bekräftar om sin avsikt att aktivt delta i den europeiska ekonomiska integrationsprocessen och som förklarar sig beredda att samarbeta när det gäller att söka vägar att stärka denna process,

som tar hänsyn till betydelsen av de band som finns mellan EFTA-staterna och Tjeckoslovakien samt deras gemensamma värden och som understryker att EFTA-staterna och Tjeckoslovakien önskar stärka dessa band och upprätta nära och bestående förbindelser,

som beaktar den deklaration som undertecknades av EFTA-staterna och Tjeckoslovakien i Göteborg i juni 1990,

som erinrar om sitt fasta engagemang i slutakten från Konferensen om säkerhet och samarbete i Europa, Parisstadgan om ett nytt Europa och särskilt de principer som återfinns i slutdokumentet från ESK-konferensen i Bonn om ekonomiskt samarbete i Europa,

som på nytt bekräftar sina fasta åtaganden om pluralistisk demokrati grundad på rättssäkerhet, mänskliga rättigheter och grundläggande friheter, och som erinrar om sitt medlemskap i Europarådet,

som är fast övertygade om att detta avtal skall gynna uppkomsten av ett utvidgat och harmoniskt frihandelsområde inom Europa och därmed utgöra ett viktigt bidrag till den europeiska integrationen,

som har föresatt sig att i detta syfte stegvis avskaffa hindren för i stort sett all sin handel i enlighet med bestämmelserna i Allmänna tull- och handelsavtalet,

som förklarar sig beredda att, i ljuset av alla relevanta faktorer, undersöka möjligheten att

¹ Översättning i enlighet med den i prop. 1991/92: 143 intagna texten.

developing and deepening their relations in order to extend them to fields not covered by this Agreement,

Considering that no provision of this Agreement may be interpreted as exempting the States Parties to this Agreement from their obligations under other international agreements, especially the General Agreement on Tariffs and Trade,

Have decided, in pursuit of the above, to conclude this Agreement:

Article 1

Objectives

1. The EFTA States and the CSFR shall during a transitional period ending on 30 June 2002 gradually establish a free trade area, in accordance with the provisions of the present Agreement.

2. The objectives of this Agreement, which is based on trade relations between market economies, are:

(a) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the EFTA States and thus to foster in the EFTA States and in the CSFR the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability;

(b) to provide fair conditions of competition for trade between the States Parties to this Agreement;

(c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2

Scope

The Agreement shall apply:

(a) to products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System, excluding the products listed in Annex I;

(b) to products specified in Protocol A, with due regard to the arrangements provided for in that Protocol;

utveckla och fördjupa sina förbindelser i avsikt att utsträcka dem till områden som inte täcks av detta avtal,

som beaktar att ingen bestämmelse i detta avtal får tolkas så att de avtalslutande staterna befrias från sina förpliktelser enligt andra internationella avtal, särskilt Allmänna tull- och handelsavtalet,

HAR BESLUTAT att med hänsyn till ovanstående ingå detta avtal.

Artikel 1

Avtalets syften

1. EFTA-staterna och Tjeckoslovakien skall under en övergångsperiod fram till den 30 juni 2002 stegvis upprätta ett frihandelsområde i enlighet med bestämmelserna i detta avtal.

2. Detta avtal, som är baserat på handelsförbindelserna mellan marknadsekonomier, syftar till

a) att genom utvidgning av den ömsesidiga handeln befordra en harmonisk utveckling av de ekonomiska förbindelserna mellan EFTA-staterna och Tjeckoslovakien och att därigenom i EFTA-staterna och i Tjeckoslovakien främja ökad ekonomisk aktivitet, förbättrade levnads- och anställningsvillkor samt ökad produktivitet och ekonomisk stabilitet,

b) att säkerställa rättvisa konkurrensvillkor i handeln mellan de avtalslutande staterna,

c) att sålunda, genom avveckling av handelshindren, medverka till en harmonisk utveckling och utvidgning av världshandeln.

Artikel 2

Avtalets varuomfattning

Detta avtal skall tillämpas på

a) varor hänförliga till kapitel 25-97 i systemet för harmoniserad varubeskrivning och kodifiering, med undantag för varor i bilaga I,

b) varor upptagna i protokoll A, med beaktande av de arrangemang som framgår därav.

(c) to fish and other marine products as provided for in Annex II;
originating in an EFTA State or the CSFR.

c) fisk och andra marina produkter såsom framgår av bilaga II,
med ursprung i en EFTA-stat eller i Tjeckoslovakien.

Article 3

Rules of origin and co-operation in customs administration

1. Protocol B lays down the rules of origin and methods of administrative co-operation.
2. The States Parties to this Agreement shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative cooperation, to ensure that the provisions of Articles 4 to 9, 14 and 23 of the Agreement and Protocol B are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

Artikel 3

Ursprungsregler och tulladministrativt samarbete

1. Protokoll B fastställer ursprungsreglerna och former för administrativt samarbete.
2. De avtalslutande staterna skall vidta lämpliga åtgärder, inbegripet regelbunden granskning av Gemensamma kommittén och arrangemang rörande administrativt samarbete, för att garantera att bestämmelserna i artiklarna 4–9, 14 och 23 i avtalet samt protokoll B tillämpas på ett effektivt och harmoniskt sätt och för att så långt möjligt reducera de formaliteter som åläggs handeln och nå ömsesidigt tillfredsställande lösningar på de svårigheter som kan uppstå när dessa bestämmelser tillämpas.

Article 4

Customs duties on imports and charges having equivalent effect

1. No new customs duty on imports or charge having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.
2. Upon the date of entry into force of this Agreement, the EFTA States shall abolish all customs duties on imports and any charges having equivalent effect for products originating in the CSFR, except for products specified in Annex III for which customs duties on imports and charges having equivalent effect shall be progressively abolished in accordance with the provisions laid down in that Annex.
3. For the products specified in Annex IV originating in an EFTA State, the CSFR shall abolish all customs duties on imports and charges having equivalent effect in accordance with the provisions laid down in that Annex.

Artikel 4

Importtullar och avgifter med motsvarande verkan

1. Ingen ny importtull eller avgift med motsvarande verkan skall införas i handeln mellan EFTA-staterna och Tjeckoslovakien.
2. Då detta avtal träder i kraft, skall EFTA-staterna avveckla alla importtullar och avgifter med motsvarande verkan på varor med ursprung i Tjeckoslovakien, med undantag av varor som närmare anges i bilaga III, för vilka importtullar och avgifter med motsvarande verkan skall gradvis avvecklas enligt bestämmelserna i bilagan.
3. För varor som anges i bilaga IV, med ursprung i en EFTA-stat, skall Tjeckoslovakien avveckla alla importtullar och avgifter med motsvarande verkan i enlighet med bestämmelserna i bilagan.

Article 5

Basic duties

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied, shall in respect of the EFTA States be the Most Favoured Nation rate of duty applicable on 1 October 1991.

2. The basic duty in respect of the CSFR shall be the Most Favoured Nation rate of duty applicable on 1 January 1992.

3. If, after the entry into force of this Agreement, any tariff reduction is applied on an erga omnes basis, in particular reductions resulting from the tariff agreement concluded as a result of the Uruguay Round of Multilateral Trade Negotiations, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date.

4. The reduced duties calculated in accordance with Article 4 shall be applied rounded to the first decimal place or, in case of specific duties, to the second decimal place.

Article 6

Customs duties of a fiscal nature

1. The provisions of paragraphs 1 to 3 of Article 4 shall also apply to customs duties of a fiscal nature, except as provided for in Protocol C.

2. The States Parties to this Agreement may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

Article 7

Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. The EFTA States and the CSFR shall abolish between them on the date of entry into force of this Agreement any customs duties on exports and any charges having equivalent effect, except as provided for in Annex V.

Artikel 5

Bastullar

1. För varje vara skall den bastull, på vilken de successiva tullsänkningar som anges i detta avtal skall tillämpas vad gäller EFTA-staterna vara den mest gynnad nations-tull som är tillämplig den 1 oktober 1991.

2. Bastullen skall, vad gäller Tjeckoslovakien, vara den mest gynnad nations-tull som är tillämplig den 1 januari 1992.

3. Om tullsänkningar genomförs på en erga omnes-grund efter det att detta avtal har trätt i kraft, särskilt tullsänkningar som följer av det tullavtal som slutits till följd av Uruguayrundan för multilaterala handelsförhandlingar, skall sådana sänkta tullar ersätta de bastullar som avses i punkt 1 per den dagen.

4. De sänkta tullar som beräknats enligt artikel 4 skall tillämpas avrundade till den första decimalen eller, då det rör sig om specifika tullar, till den andra decimalen.

Artikel 6

Fiskala tullar

1. Bestämmelserna i artikel 4, punkterna 1-3, i skall även tillämpas på tullar av fiskal karaktär, med undantag för vad som framgår av protokoll C.

2. De avtalslutande staterna får ersätta en tull av fiskal karaktär eller det fiskala elementet i en tull med en intern avgift.

Artikel 7

Exporttullar och avgifter med motsvarande verkan

1. Inga nya exporttullar eller avgifter med motsvarande verkan skall införas i handeln mellan EFTA-staterna och Tjeckoslovakien.

2. EFTA-staterna och CSFR skall, när avtalet träder i kraft, sinsemellan iverke exporttullar och avgifter med motsvarande verkan, med undantag av det som föreskrivs i bilaga V.

Article 8

Quantitative restrictions on imports and measures having equivalent effect

1. No new quantitative restriction on imports or measures having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. Quantitative restrictions and measures having equivalent effect on imports to the EFTA States shall be abolished on the date of entry into force of this Agreement, except as provided for in Annex VI.

3. Quantitative restrictions and measures having equivalent effect on imports into the CSFR shall be abolished on the date of entry into force of the Agreement, except as provided for in Annex VII.

Article 9

Quantitative restrictions on exports and measures having equivalent effect

1. No new quantitative restriction on exports or measures having equivalent effect shall be introduced in trade between the EFTA States and the CSFR.

2. Quantitative restrictions on exports from the EFTA States and measures having equivalent effect shall be abolished on the date of entry into force of the Agreement except as provided for in Annex VIII.

3. Quantitative restrictions on exports from the CSFR and measures having equivalent effect shall be abolished on the date of entry into force of the Agreement except as provided for in Annex IX.

Article 10

General exceptions

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection of health and life of humans, animals or plants and the environment; the protection of national treasures possessing art-

Artikel 8

Kvantitativa restriktioner på import och åtgärder med motsvarande verkan

1. Ingen ny kvantitativ importrestriktion eller åtgärd med motsvarande verkan skall införas i handeln mellan EFTA-staterna och Tjeckoslovakien.

2. Kvantitativa restriktioner och åtgärder med motsvarande verkan på import till EFTA-staterna skall avvecklas när avtalet träder i kraft, med undantag av det som föreskrivs i bilaga VI.

3. Kvantitativa restriktioner och åtgärder med motsvarande verkan på import till Tjeckoslovakien skall avvecklas den dag då avtalet träder i kraft, med undantag av det som föreskrivs i bilaga VII.

Artikel 9

Kvantitativa restriktioner på export och åtgärder med motsvarande verkan

1. Ingen ny kvantitativ exportrestriktion eller åtgärd med motsvarande verkan skall införas i handeln mellan EFTA-staterna och Tjeckoslovakien.

2. Kvantitativa restriktioner på export från EFTA-staterna och åtgärder med motsvarande verkan skall avvecklas den dag då avtalet träder i kraft, med undantag av det som föreskrivs i bilaga VIII.

3. Kvantitativa restriktioner på export från Tjeckoslovakien och åtgärder med motsvarande verkan skall avvecklas den dag då avtalet träder i kraft, med undantag av det som föreskrivs i bilaga IX.

Artikel 10

Allmänna undantag

Detta avtal skall inte hindra sådana förbud eller restriktioner för import, export eller transitering som grundas på hänsyn till allmän moral, allmän ordning eller allmän säkerhet eller intresset att skydda människors och djurs hälsa och liv, att skydda växter och miljön, att skydda nationella skatter av konstnärligt, hi-

istic, historic or archaeological value; the protection of intellectual property; rules relating to gold or silver; or the conservation of exhaustible natural resources, if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the States Parties to this Agreement.

Article 11

State monopolies

1. The States Parties to this Agreement shall ensure that any state monopoly of a commercial character be adjusted, subject to the provisions laid down in Protocol D, so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the EFTA States and of the CSFR.

2. The provisions of this Article shall apply to any body through which the competent authorities of the States Parties to this Agreement, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the States Parties to this Agreement. These provisions shall likewise apply to monopolies delegated by the State to others.

Article 12

Information procedure on draft technical regulations

The EFTA States and the CSFR shall notify each other, at the earliest practicable stage and in accordance with the provisions laid down in Annex X, of draft technical regulations and draft amendments thereto which they intend to issue.

Article 13

Trade in agricultural products

1. The States Parties to this Agreement declare their readiness to foster, in so far as their

storiskt eller arkeologiskt värde eller immateriell äganderätt, föreskrifter rörande guld och silver, eller bevarandet av naturresurser som kan uttömmas, om sådana åtgärder görs effektiva tillsammans med inskränkningar i inhemsk produktion eller konsumtion. Sådana förbud eller restriktioner skall dock inte utgöra ett medel för godtycklig diskriminering eller innefatta en förtäckt begränsning av handeln mellan de avtalslutande staterna.

Artikel 11

Statliga monopol

1. De avtalslutande staterna skall säkerställa att statliga handelsmonopol anpassas, utan att inverka på bestämmelserna i protokoll D, på sådant sätt att ingen diskriminering med avseende på anskaffnings- och avsättningsvillkor skall föreligga mellan medborgare i EFTA-staterna och i Tjeckoslovakien.

2. Bestämmelserna i denna artikel skall tillämpas på varje organ genom vilket de avtalslutande staternas berörda myndigheter, rättsligt eller i praktiken, direkt eller indirekt kontrollerar, styr eller märkbart påverkar import eller export mellan de avtalslutande parterna. Dessa bestämmelser skall även tillämpas på monopol med statlig koncession.

Artikel 12

Informationsförfarande avseende förslag till tekniska föreskrifter

1. EFTA-staterna och Tjeckoslovakien skall underrätta varandra, på tidigast möjliga stadium och i enlighet med bestämmelserna i bilaga X, om förslag till tekniska föreskrifter och ändringar i dessa som de avser utfärda.

Artikel 13

Handeln med jordbruksvaror

1. De avtalslutande staterna förklarar sig beredda att, under hänsynstagande till sin

agricultural policies allow, harmonious development of trade in agricultural products.

2. In pursuance of this objective each individual EFTA State and the CSFR shall conclude a bilateral arrangement providing for measures to facilitate trade in agricultural products.

3. The States Parties to this Agreement shall apply their regulations in veterinary, plant health and health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

Article 14

Internal taxation

1. The States Parties to this Agreement shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in an EFTA State and like products originating in the CSFR.

2. Products exported to the territory of one of the States Parties to this Agreement may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

Article 15

Payments

1. Payments relating to trade between an EFTA State and the CSFR and the transfer of such payments to the territory of the State, Party to this agreement, where the creditor resides shall be free from any restrictions.

2. The Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium-term credits covering commercial transactions in which a resident participates.

3. Until a full convertibility of the CSFR currency in the meaning of Article VIII of the International Monetary Fund is introduced, the CSFR reserves the right to apply exchange restrictions connected with the granting or taking up of short and medium-term credits to the

jordbrukspolitik, främja en harmonisk utveckling av handeln med jordbruksvaror.

2. För att förverkliga detta syfte skall varje enskild EFTA-stat och Tjeckoslovakien ingå en bilateral överenskommelse om åtgärder för att underlätta handeln med jordbruksvaror.

3. De avtalslutande staterna skall tillämpa sina veterinära, fyto-sanitära och sanitära bestämmelser på ett icke-diskriminerande sätt och skall inte vidta nya åtgärder som leder till att handeln otillbörligt hindras.

Artikel 14

Intern beskattning

1. De avtalslutande staterna skall inte vidta någon åtgärd eller tillämpa något förfarande av intern fiskal natur, som direkt eller indirekt innebär diskriminering mellan varor med ursprung i en EFTA-stat och motsvarande varor med ursprung i Tjeckoslovakien.

2. Varor som exporteras till en avtalslutande stats område får inte åtnjuta restitution av intern beskattning med högre belopp än det som svarar mot den beskattning som direkt eller indirekt lagts på dem.

Artikel 15

Betalningar

1. Betalningar som hänför sig till handeln mellan en EFTA-stat och Tjeckoslovakien samt överföring av sådana betalningar till den avtalslutande statens område där borgenären har sin hemvist skall inte vara underkastade restriktioner.

2. De avtalslutande staterna skall inte tillämpa några valutarestriktioner eller restriktioner av administrativ art när det gäller att bevilja, återbetala eller acceptera kort- och medelfristiga krediter som hänför sig till kommersiella transaktioner, vari en person med hemvist inom en avtalslutande stats område deltar.

3. Fram till dess att full konvertibilitet enligt Internationella valutafondens (IMF) stadga,

extent permitted according to the CSFR's status under the IMF, provided that these restrictions are applied in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. The CSFR shall inform the Joint Committee promptly of the introduction of such measures and of any changes therein.

Article 16

Public procurement

1. The States Parties to this Agreement consider the effective liberalization of their respective public procurement markets as a desirable and important objective of this Agreement.

2. As of the entry into force of this Agreement, the EFTA States shall grant companies from the CSFR access to contract award procedures on their respective public procurement markets according to the agreement on Government procurement of 12 April 1979, as amended by a Protocol of Amendments of 2 February 1987 negotiated under the auspices of the General Agreement on Tariffs and Trade. The CSFR shall, taking into account the restructuring and development process of its economy, gradually ensure that companies from the EFTA States have access on the same principles to contract award procedures on its public procurement market.

3. As soon as possible after the entry into force of the Agreement the States Parties to this Agreement shall progressively develop and adjust the rules, conditions and practices governing the participation in public procurement contracts awarded by public authorities and public undertakings, and by private undertakings which have been granted special or exclusive rights, so as to ensure free access and transparency, and that there is no discrimination between potential suppliers from the States to this Agreement. A full balance of rights and obligations between the States Par-

artikel VIII, införs för den tjeckoslovakiska valutan, förbehåller sig Tjeckoslovakien rätten att tillämpa valutarestriktioner i samband med beviljande eller upptagande av kort- och medelfristiga krediter i den utsträckning som är tillåten enligt Tjeckoslovariens status i IMF, under förutsättning att dessa restriktioner tillämpas på ett icke-diskriminerande sätt. De skall tillämpas på ett sådant sätt att minsta möjliga störning orsakas detta avtal. Tjeckoslovakien skall underrätta Gemensamma kommittén om införande av sådana åtgärder och om ändringar i dessa.

Artikel 16

Offentlig upphandling

1. De avtalslutande staterna betraktar en effektiv liberalisering av sina respektive marknader för offentlig upphandling som ett önskvärt och viktigt mål för detta avtal.

2. EFTA-staterna skall, när detta avtal träder i kraft, ge företag från Tjeckoslovakien tillträde till upphandlingsförfaranden på sina respektive marknader för offentlig upphandling enligt överenskommelsen om statlig upphandling den 12 april 1979, i ändrad lydelse enligt ett ändringsprotokoll av den 2 februari 1987 som framförhandlats inom ramen för Allmänna tull- och handelsavtalet. Tjeckoslovakien skall, med hänsyn till omstruktureringen och utvecklingen av sin ekonomi, stegvis säkerställa att företag från EFTA-staterna får tillträde enligt samma principer till upphandlingsförfaranden på dess marknad för offentlig upphandling.

3. Snarast möjligt efter det att avtalet har trätt i kraft skall de avtalslutande staterna stegvis utveckla och anpassa reglerna, villkoren och förfarandena för deltagande i upphandlingar av myndigheter och offentliga företag och av privata företag som erhållit särskilda eller exklusiva rättigheter, så att fritt tillträde och öppenhet säkerställs och så att det inte förekommer någon diskriminering mellan möjliga leverantörer från de avtalslutande staterna. Full balans mellan rättigheter och skyldigheter mellan de avtalslutande staterna skall uppnås senast vid utgången av övergångsperioden.

ties to this agreement shall be established not later than at the end of the transitional period.

4. The Joint Committee shall recommend or agree, as appropriate, the practical modalities for this development including, inter alia, scope, timetable and rules to be applied.

5. The States Parties to this Agreement concerned shall endeavour to accede to the relevant Agreements negotiated under the auspices of the General Agreement on Tariffs and Trade.

Article 17

Protection of intellectual property

1. The States Parties to this Agreement shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, including measures for the enforcement of such rights against infringement thereof, counterfeiting and piracy. Particular obligations are contained in Annex XI.

2. The States Parties to this agreement shall not grant treatment less favourable to nationals of each other in the field of intellectual property than that accorded to nationals of any other country, Any advantage, favour, privilege or immunity deriving from:

(a) bilateral agreements in force for a State Party to this Agreement at the entry into force of this Agreement as notified to the other States Parties by 1 January 1993,

(b) existing and future multilateral agreements, including regional agreements on economic integration to which not all of the States Parties to this Agreement are Parties,

may be exempted from this obligation, provided that it does not constitute an arbitrary or unjustifiable discrimination of nationals of the other States Parties.

The provision of subparagraph (b) may be subject to consultations and, if need be, to review upon request of any State Party to this Agreement with a view to take into account future developments relating to economic integration.

3. Two or more states Parties to this Agreement may conclude further agreements exceeding the requirements of this Agreement, pro-

4. Gemensamma kommittén skall, när så är lämpligt, besluta om de praktiska åtgärderna för denna utveckling, däri bl.a. inbegripet omfattning och tidsplan samt de regler som skall tillämpas.

5. Berörda avtalsslutande parter skall sträva efter att ansluta sig till relevanta avtal som framförhandlats inom ramen för Allmänna tull- och handelsavtalet.

Artikel 17

Skydd för immateriell äganderätt

1. De avtalsslutande staterna skall ge och säkerställa ett fullgott, effektivt och icke-diskriminerande skydd för de rättigheter som hör till den immateriella äganderätten, inbegripet åtgärder för att dessa rättigheter skall kunna hävdas mot intrång, förfalskning och olovlig kopiering. Särskilda skyldigheter är angivna i bilaga XI.

2. De avtalsslutande staterna skall, inom området för immateriell äganderätt, inte ge en mindre fördelaktig behandling åt medborgare i annan avtalsslutande stat än den de ger åt medborgare i någon annan stat. En fördel, förmån, privilegium eller immunitet som grundar sig på:

a) bilaterala överenskommelser som är ikraft för en avtalsslutande stat vid detta avtals ikraftträdande och om vilka underrättelse lämnats till de andra avtalsslutande staterna senast den 1 januari 1993,

b) gällande och framtida multilaterala överenskommelser, däribland inbegripet regionala överenskommelser om ekonomiskt samarbete till vilka inte alla de avtalsslutande staterna är anslutna,

får undantas från denna skyldighet, om det inte innebär en godtycklig eller oförsvarlig diskriminering av de andra avtalsslutande staternas medborgare.

Bestämmelsen i (b) ovan kan bli föremål för samråd och, om det är behövligt, översyn på begäran av en avtalsslutande stat i syfte att ta hänsyn till den framtida utvecklingen av den ekonomiska integrationen.

vided that such agreements shall be open to all other States Parties to this agreement on terms equivalent to those under the agreements and that they shall be ready to enter into good faith negotiations to this end.

Article 18

Rules of competition concerning undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between an EFTA State and the CSFR:

(a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;

(b) abuse by one or more undertakings of a dominant position in the territories of the States Parties to this Agreement as a whole or in a substantial part thereof.

2. As from the third year from the entry into force of this Agreement, the provisions of paragraph 1 shall also apply to the activities of public undertakings, and undertakings for which the Parties grant special or exclusive rights, in so far as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them.

3. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraphs 1 and 2 and if such practice causes or threatens to cause serious prejudice to the interest of that State Party or material injury to its domestic industry, it may take appropriate measures after consultations within the Joint Committee or after thirty days following referral for such consultation.

3. Två eller flera avtalsutövande stater får sluta ytterligare överenskommelser som går utöver kraven i detta avtal, under förutsättning att sådana överenskommelser är öppna för alla de andra avtalslutande staterna på villkor motsvarande dem som gäller enligt överenskommelserna och att de är beredda att med god vilja föra förhandlingar i detta syfte.

Artikel 18

Konkurrensregler rörande företag

1. Följande förfaranden är oförenliga med en störningsfri tillämpning av detta avtal i den mån de kan påverka handeln mellan en EFTA-stat och Tjeckoslovakien:

a) avtal mellan företag, beslut av företagsammanslutningar och samordnade förfaranden mellan företag, vilka har till syfte eller följd att konkurrensen hindras, begränsas eller snedvrids,

b) missbruk från ett eller flera företags sida av en dominerande ställning inom de avtalslutande staternas hela territorium eller en väsentlig del därav.

2. Från och med det tredje året från det att avtalet trätt ikraft skall dessa bestämmelser också vara tillämpliga på verksamheten hos offentliga företag och företag som de avtalslutande staterna beviljar särskilda eller exklusiva rättigheter i den mån tillämpningen av dessa bestämmelser inte rättsligt eller i praktiken hindrar att deras särskilda offentliga uppgifter fullgörs.

3. Om en avtalslutande stat anser ett visst förfarande är oförenligt med bestämmelserna i punkterna 1 och 2 och om förfarandet är eller hotar att vara till allvarligt men för den statens intresse eller till materiell skada för den avtalslutande statens inhemska industri, får den avtalslutande staten vidta lämpliga åtgärder efter samråd i Gemensamma kommittén eller efter det att trettio dagar har förflutit från hänskjutandet till sådant samråd.

Article 19

State aid

1. Any aid granted by a State Party to this Agreement or through state resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it may affect trade between an EFTA State and the CSFR, be incompatible with the proper functioning of this Agreement.

2. Any practises contrary to paragraph 1 should be assessed on the basis of the criteria set out in Annex XII.

3. For the purpose of applying the provisions of paragraphs 1 and 2, the States Parties to this Agreement recognize that during the first five years after the entry into force of this Agreement the CSFR shall be regarded as an area where the standard of living is abnormally low or where there is serious unemployment, implying that the CSFR may grant aid with a higher intensity than would be tolerated for EFTA States according to the criteria set out in Annex XII. The Joint Committee may, taking into account the economic situation of the CSFR, decide on prolongation of the application of this provision.

4. The States Parties to this Agreement shall ensure transparency of state aid measures by exchanging information as provided in Annex XIII.

5. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraph 1, it may take appropriate measures against this practice, which shall not be in excess of the injury caused by the practice, under the conditions and in accordance with the procedures laid down in Article 25.

Article 20

Dumping

If an EFTA State finds that dumping within the meaning of Article VI of the General agreement on Tariffs and Trade is taking place in trade with the CSFR, or if the CSFR finds

Artikel 19

Statsstöd

1. Stöd som ges av en avtalslutande stat eller genom statliga medel i någon form och som snedvrider eller hotar att snedvrیدا konkurrensen genom att gynna vissa företag eller viss produktion skall, i den mån det kan påverka handeln mellan en EFTA-stat och Tjeckoslovakien, vara oförenligt med detta avtal.

2. Bedömningar av om ett förfarande strider mot punkt 1 skall baseras på de kriterier som anges i bilaga XII.

3. När det gäller tillämpningen av bestämmelserna i punkt 1 och 2, förklarar de avtalslutande staterna att under de första fem åren efter det att detta avtal har trätt i kraft skall Tjeckoslovakien betraktas som ett område med onormalt låg levnadsstandard eller med hög arbetslöshet, vilket innebär att Tjeckoslovakien får ge stöd på en högre nivå än EFTA-staterna enligt de kriterier som anges i bilaga XII. Gemensamma kommittén får, med hänsyn till den ekonomiska situationen i Tjeckoslovakien, besluta om förlängning av tillämpningen av denna bestämmelse.

4. De avtalslutande staterna skall säkerställa insyn i fråga om offentliga stödåtgärder genom informationsutbyte på det sätt som framgår av bilaga XIII.

5. Om en avtalslutande stat anser att ett visst förfarande är oförenligt med bestämmelserna i punkt 1, får den vidta lämpliga åtgärder mot detta förfarande, vilka inte får vara mera omfattande än den skada som orsakats genom förfarandet, på de villkor och på det sätt som framgår av artikel 25.

Artikel 20

Dumpning

Om en EFTA-stat anser att dumpning förekommer i handeln med Tjeckoslovakien enligt artikel VI i Allmänna tull- och handelsavtalet eller om Tjeckoslovakien anser att dumpning

that dumping within this meaning is taking place in trade with an EFTA State, the State Party concerned may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade and with the procedure laid down in Article 25.

Article 21

Emergency action on imports of particular products

Where any product is being imported in such increased quantities and under such conditions as to cause, or threaten to cause:

(a) serious injury to domestic producers of like or directly competitive products in the territory of the importing State Party to this Agreement, or

(b) serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the State Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 25.

Article 22

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 4 may be taken by the CSFR in the form of increased customs duties.

2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

3. Customs duties on imports applicable in the CSFR to products originating in the EFTA States introduced by these measures may not exceed 25% ad valorem and shall maintain an element of preference for products originating in the EFTA States. The total value of imports of the products which are subject to these measures may not exceed 15% of total imports

enligt den nämnda artikeln förekommer i handeln med en EFTA-stat, får den berörda avtalslutande staten vidta lämpliga motåtgärder enligt avtalet angående tillämpningen av artikel VI i Allmänna tull- och handelsavtalet samt enligt det förfarande som framgår av artikel 25.

Artikel 21

Nödåtgärder vid import av vissa varor

När en vara importeras i sådana ökade kvantiteter och på sådana villkor som förorsakar eller hotar att förorsaka

a) allvarlig skada för inhemska producenter av liknande eller direkt jämförbara varor inom den importerande avtalslutande statens område, eller

b) allvarliga störningar i en sektor av näringslivet eller svårigheter som kan yttra sig i en allvarlig försämring av det ekonomiska läget inom en viss region,

får den berörda avtalslutande staten vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 25.

Artikel 22

Strukturell anpassning

1. Särskilda åtgärder av begränsad varaktighet som avviker från bestämmelserna i artikel 4 får vidtas av Tjeckoslovakien i form av en höjning av tullarna.

2. Dessa åtgärder får endast hänföra sig till nyetablerade industriföretag eller till vissa industrisektorer som är under omstrukturering eller som är utsatta för allvarliga svårigheter, särskilt där dessa svårigheter skapar avsevärda sociala problem.

3. Importtullar, som tillämpas i Tjeckoslovakien på varor som har sitt ursprung i EFTA-stater och som införs genom dessa åtgärder, får inte överstiga 25 procent av importvärdet och skall innehålla ett mått av preferens för varor som har sitt ursprung i EFTA-staterna. Det totala värdet av importen av de varor som är

of industrial products from the EFTA States as defined in Article 2 during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest at the expiration of the transitional period.

5. No such measures can be introduced in respect of a product if more than three years have elapsed since the elimination of all duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.

6. The CSFR shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the EFTA States, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures the CSFR shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting at the latest two years after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

Article 23

Re-export and serious shortage

Where compliance with the provisions of Articles 7 and 9 leads to:

(a) re-export towards a third country against which the exporting State Party to this Agreement maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect; or

(b) a serious shortage, or threat thereof, of a product essential to the exporting state Party to this Agreement;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting state Party, that state Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 25.

underkastade dessa åtgärder får inte överstiga 15 procent av den totala importen från EFTA-staterna av industrivaror, enligt definitionen i artikel 2, under det senaste år för vilket statistik finns tillgänglig.

4. Dessa åtgärder får tillämpas under en period av högst fem år, om inte Gemensamma kommittén godkänner en längre period. Deras tillämpning skall upphöra senast vid övergångsperiodens utgång.

5. Sådana åtgärder får inte införas för en vara om mer än tre år har gått sedan alla tullavgifter och kvantitativa restriktioner eller avgifter eller åtgärder med motsvarande verkan med avseende på denna vara har avskaffats.

6. Tjeckoslovakien skall informera Gemensamma kommittén om varje särskild åtgärd som man avser att vidta, och på begäran av EFTA-staterna skall, innan åtgärderna införs överläggningar äga rum inom Gemensamma kommittén om dessa åtgärder och om de sektorer som berörs av åtgärderna. När Tjeckoslovakien vidtar sådana åtgärder, skall Tjeckoslovakien lämna Gemensamma kommittén en tidsplan för avskaffandet av de tullar som införts med stöd av denna artikel. Tidsplanen skall sikta på en stegvis avveckling av dessa tullar med början senast två år efter deras införande. Gemensamma kommittén kan fatta beslut om en avvikande tidsplan.

Artikel 23

Reexport och allvarliga bristsituationer

När uppfyllandet av bestämmelserna i artiklarna 7 och 9 leder till

a) reexport till ett tredje land mot vilket den exporterande avtalsslutande staten, för varan i fråga, upprätthåller kvantitativa exportrestriktioner, exporttullar eller åtgärder eller avgifter med motsvarande verkan, eller

b) en allvarlig bristsituation, eller hot därom, för en vara av väsentlig betydelse för den exporterande avtalsslutande staten,

och när de ovan angivna förhållandena orsakar eller sannolikt kan orsaka betydande svårigheter för den exporterande avtalsslutande staten, får denna vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 25.

Article 24

Balance of payments difficulties

1. Where an EFTA State or the CSFR is in serious balance of payments difficulties, or under imminent threat thereof, the EFTA State or the CSFR, as the case may be, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade, adopt trade restrictive measures, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify this maintenance. The EFTA State or the CSFR, as the case may be, shall inform the other States Parties to this Agreement and the Joint Committee forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

2. The States Parties to this Agreement shall, nevertheless, endeavour to avoid the imposition of restrictive measures for balance of payments purposes.

Article 25

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of the present Article, the States Parties to this Agreement shall endeavour to solve any differences between them through direct consultations, and inform the other States Parties to this Agreement thereof.

2. Without prejudice to paragraph 6 of the present Article, a State Party which considers resorting to safeguard measures shall promptly notify the other States Parties and the Joint Committee thereof and supply all relevant information. Consultations between the States Parties shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.

3. (a) As regards Article 19 the States Par-

Artikel 24

Betalningsbalanssvårigheter

1. När en EFTA-stat eller Tjeckoslovakien har allvarliga svårigheter beträffande sin betalningsbalans eller hotas av nära förestående svårigheter av detta slag, får EFTA-staten eller Tjeckoslovakien, allt efter omständigheterna, i enlighet med villkoren i Allmänna tull- och handelsavtalet införa handelsbegränsande åtgärder för en begränsad tid i den utsträckning detta krävs för att avhjälpa situationen vad gäller handelsbalansen. Åtgärderna skall gradvis avvecklas när villkoren för betalningsbalansen förbättras och avskaffas när omständigheterna inte längre motiverar att de bibehålls. EFTA-staten eller Tjeckoslovakien, allt efter omständigheterna, skall genast underätta övriga avtalslutande parter och Gemensamma kommittén om införandet av åtgärderna och, när detta är möjligt, om en tidsplan för deras avveckling.

2. De avtalslutande staterna skall emellertid sträva efter att undvika att införa handelsbegränsande åtgärder för ändamål som rör betalningsbalansen.

Artikel 25

Förfarande för tillämpning av skyddsåtgärder

1. Innan förfarandet för tillämpning av skyddsåtgärder enligt följande punkter i denna artikel inleds, skall de avtalslutande staterna bemöda sig om att lösa alla tvister mellan sig genom direkt samråd och informera de andra avtalslutande staterna om detta.

2. Utan att inverka på punkt 6 i denna artikel skall en avtalslutande stat som avser att tillgripa skyddsåtgärder omedelbart underätta de andra avtalslutande staterna och Gemensamma kommittén om detta samt tillhandahålla all relevant information. Samråd mellan de avtalslutande staterna skall utan dröjsmål äga rum i Gemensamma kommittén för att finna en ömsesidigt godtagbar lösning.

3. a) Vad gäller artikel 19 skall de berörda avtalslutande staterna lämna Gemensamma kommittén allt nödvändigt bistånd för en undersökning av saken och, där det är lämpligt,

ties concerned shall give to the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the State party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement after consultations, or after thirty days following referral for such consultations, the State Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

(b) As regards Articles 20, 21 and 23, the Joint Committee shall examine the case or the situation and may take any decision needed to put an end to the difficulties notified by the State Party concerned. In the absence of such a decision within thirty days of the matter being referred to the Joint Committee, the State Party concerned may adopt the measures necessary in order to remedy the situation.

(c) As regards Article 31, the State Party concerned shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a commonly acceptable solution. If the Joint Committee fails to reach such a solution or if a period of three months has elapsed from the date of notification, the State Party concerned may take appropriate measures.

4. The safeguard measures taken shall be notified immediately to the States Parties to this Agreement and to the Joint Committee. They shall be restricted with regard to their extent and to their duration to what is strictly necessary in order to rectify the situation giving rise to their application and shall not be in excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of the Agreement. The measures taken by the CSFR against an action or an omission of an EFTA State may only affect the trade with that State. The measures taken against an action or omission of the CSFR may be only taken by that or those EFTA States the trade of which is affected by the said action or omission.

undandröja det påtalade förfarandet. Om ifrågavarande avtalslutande stat inte undandröjt det påtalade förfarandet inom den av Gemensamma kommittén utsatta tidsfristen, eller om Gemensamma kommittén inte lyckas med att åstadkomma en överenskommelse inom trettio dagar från det att problemet hänskjutits till kommittén, får den berörda avtalslutande staten vidta lämpliga åtgärder för att komma tillrätta med de svårigheter som följer av det påtalade förfarandet.

b) Vad gäller artiklarna 20, 21 och 23 skall Gemensamma kommittén undersöka saken eller situationen och får fatta det nödvändiga beslutet för att undandröja de svårigheter som vederbörande avtalslutande stat underrättat om. Om det inom trettio dagar från det att problemet hänskjutits till Gemensamma kommittén inte har fattats något beslut, får den berörda avtalslutande staten vidta de åtgärder som krävs för att rätta till situationen.

c) Vad gäller artikel 31 skall den berörda avtalslutande staten förse Gemensamma kommittén med all relevant information som behövs för en grundlig utredning av situationen i syfte att söka en gemensamt godtagbar lösning. Om Gemensamma kommittén misslyckas med att nå en sådan lösning, eller om tre månader har gått från dagen för underrättelsen, får den berörda avtalslutande staten vidta lämpliga åtgärder.

4. De avtalslutande staterna och Gemensamma kommittén skall omedelbart underrättas om de skyddsåtgärder som vidtagits. Åtgärdernas omfattning och varaktighet av dessa skall begränsas till vad som är absolut nödvändigt för att rätta till det förhållande som motiverade deras tillämpning och skall inte gå utöver den skada som orsakats av förfarandet eller svårigheten ifråga. I första hand skall sådana åtgärder vidtas som medför den minsta störningen i tillämpningen av avtalet. De åtgärder som Tjeckoslovakien vidtar mot en åtgärd eller en underlåtenhet från en EFTA-stats sida får endast påverka handeln med denna stat. De åtgärder som vidtas mot en åtgärd eller en underlåtenhet från Tjeckoslovariens sida får endast vidtas av den eller de EFTA-stater vilkas handel berörs av nämnda åtgärd eller underlåtenhet.

5. The safeguard measures taken shall be the object of regular consultations within the Joint Committee with a view to their relaxation and substitution, as soon as possible, or abolition when conditions no longer justify their maintenance.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the State Party concerned may, in the cases of Articles 20, 21 and 23 apply forthwith the precautionary and provisional measures strictly necessary to deal with the situation. The measures shall be notified without delay and consultations between the States Parties to this Agreement shall take place as soon as possible within the Joint Committee.

Article 26

Security exceptions

Nothing in this Agreement shall prevent a State Party to this Agreement from taking any measures which it considers necessary:

- (a) to prevent the disclosure of information contrary to its essential security interests;
- (b) for the protection of its essential security interests or for the implementation of international obligations or national policies
 - (i) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
 - (ii) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
 - (iii) taken in time of war or other serious international tension.

5. Vidtagna skyddsåtgärder skall bli föremål för regelbundna samråd i Gemensamma kommittén, i syfte att snarast möjligt mildra och ersätta dem eller att upphäva dem när omständigheterna inte längre motiverar att de bibehålls.

6. När exceptionella förhållanden, som kräver omedelbart ingripande, gör en föregående undersökning omöjlig, får den berörda avtalslutande staten, i de situationer som avses i artiklarna 20, 21 och 23, genast vidta de provisoriska säkerhetsåtgärder som är absolut nödvändiga för att rätta till situationen. Underrättelse om åtgärderna skall utan dröjsmål ske, och samråd mellan de avtalslutande staterna skall så snart som möjligt äga rum i Gemensamma kommittén.

Artikel 26

Undantag av säkerhetsskäl

Ingenting i detta avtal skall hindra en avtalslutande stat från att vidta de åtgärder som den anser nödvändiga

- a) för att hindra att sådan information avslöjas som strider mot dess väsentliga säkerhetsintressen,
- b) för att skydda sina väsentliga säkerhetsintressen eller för att uppfylla internationella förpliktelser eller genomföra nationell politik,
 - i) som hänför sig till handel med vapen, ammunition och krigsmateriel, förutsatt att sådana åtgärder inte skadar konkurrensvillkoren för varor som inte är avsedda speciellt för militära ändamål, och till sådan handel med andra varor, material och tjänster som bedrivs direkt eller indirekt i syfte att täcka behoven vid en militär anläggning, eller
 - ii) som hänför sig till förbud mot spridning av biologiska och kemiska vapen, kärnvapen eller andra nukleära explosiva anordningar, eller
 - iii) som vidtas i krigstid eller vid annan allvarlig internationell spänning.

Article 27

The Joint Committee

1. The implementation of this Agreement shall be supervised and administered by a Joint Committee. The work of the Joint Committee shall be coordinated with the Joint Committee established under the Gothenburg Declaration.

2. For the purpose of the proper implementation of the Agreement, the States Parties to this Agreement shall exchange information and, at the request of any State Party to this Agreement, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the EFTA States and the CSFR.

3. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

Article 28

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but at least once a year. Each State Party to this Agreement may request that a meeting be held.

2. The Joint Committee shall act by common agreement.

3. If a representative in the Joint Committee of a State Party to this Agreement has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no later date is contained therein, on the day the lifting of the reservation is notified.

4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, inter alia, contain provisions for convening meetings and for the designation of the Chairman and his term of office.

5. The Joint Committee may decide to set up such sub-committees and working parties as it considers necessary to assist it in accomplishing its tasks.

Artikel 27

Gemensamma kommittén

1. Tillämpningen av detta avtal skall övervakas och administreras av en gemensam kommitté. Gemensamma kommitténs arbete skall samordnas med arbetet inom den gemensamma kommitté som upprättats i enlighet med Göteborgsdeklarationen.

2. För att säkerställa en riktig tillämpning av avtalet skall de avtalsslutande staterna utbyta information och, på begäran av en avtalsslutande stat, samråda inom Gemensamma kommittén. Kommittén skall se över möjligheterna till fortsatt avveckling av handelshindren mellan EFTA-staterna och Tjeckoslovakien.

3. Kommittén får besluta i de fall som föreskrivs i detta avtal. I andra frågor får kommittén avge rekommendationer.

Artikel 28

Gemensamma kommitténs arbetsordning

1. För att säkerställa en riktig tillämpning av detta avtal skall Gemensamma kommittén sammanträda när det är nödvändigt, dock minst en gång om året. Varje avtalsslutande stat får begära att möte hålls.

2. Kommittén skall uttala sig enhälligt.

3. Om en representant för en avtalsslutande stat har godtagit ett beslut i Gemensamma kommittén med förbehåll för att de konstitutionella kraven måste uppfyllas, skall beslutet träda i kraft, om inte något senare datum anges, den dag då parten meddelar att förbehållet hävts.

4. Vid tillämpningen av detta avtal skall Gemensamma kommittén anta sin arbetsordning, som bland annat skall innehålla bestämmelser rörande sammankallande av möten, val av ordförande och dennes mandattid.

5. Gemensamma kommittén får besluta att upprätta de underkommittéer och arbetsgrupper som den anser nödvändiga för att biträda den vid fullgörandet av dess uppgifter.

Article 29

Evolutionary clause

1. Where a State Party to this Agreement considers that it would be useful in the interests of the economies of the States Parties to this Agreement to develop and deepen the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the States Parties to this Agreement. The States Parties to this Agreement may instruct the Joint Committee to examine this request and, where appropriate to make recommendations to them, particularly with a view to opening negotiations.

2. Agreements resulting from the procedure referred to in paragraph 1 will be subject to ratification or approval by the States Parties to this Agreement in accordance with their own procedures.

Article 30

Services and investment

1. The States Parties to this Agreement recognize the growing importance of certain areas, such as services and investments. In their efforts to gradually develop and broaden their co-operation, in particular in the context of European integration, they will co-operate with the aim of achieving a gradual liberalization and mutual opening of markets for investments and trade in services, taking into account relevant GATT work.

2. The EFTA States and the CSFR will discuss in the Joint Committee this cooperation with the aim to develop and deepen their relations under the Agreement.

Article 31

Fulfilment of obligations

1. The States Parties to this Agreement shall take all necessary measures to ensure the achievement of the objectives of the Agreement and the fulfilment of their obligations under the Agreement.

Artikel 29

Utvecklingsklausul

1. När en avtalslutande stat anser att det skulle ligga i de avtalslutande staternas ekonomiers intresse att utveckla och fördjupa de förbindelser som upprättas genom detta avtal genom att utvidga dem till områden som inte täcks av avtalet, skall den till de avtalslutande staterna överlämna en begäran med angivande av skäl. De avtalslutande staterna får uppdra åt Gemensamma kommittén att pröva denna begäran och att, i förekommande fall, avge rekommendationer till dem, särskilt med tanke på att inleda förhandlingar.

2. De avtal som följer av det förfarande enligt punkt 1 skall bli föremål för ratifikation eller godkännande av de avtalslutande staterna i enlighet med deras egna förfaranden.

Artikel 30

Tjänster och investeringar

1. De avtalslutande staterna erkänner den ökande betydelsen av vissa områden såsom tjänster och investeringar. I sin strävan att gradvis utveckla och bredda sitt samarbete, särskilt inom ramen för europeisk integration, kommer de att samarbeta i syfte att uppnå en stegvis liberalisering och ett ömsesidigt öppnande av marknader för investeringar och utbyte av tjänster och med hänsyn till relevant arbete inom GATT.

2. EFTA-staterna och Tjeckoslovakien kommer att i Gemensamma kommittén diskutera detta samarbete för att utveckla och fördjupa sina förbindelser enligt avtalet.

Artikel 31

Fullgörande av förpliktelser

1. De avtalslutande staterna skall vidta nödvändiga åtgärder för att säkerställa att avtalets syften förverkligas och förpliktelserna enligt avtalet fullgörs.

2. If an EFTA State considers that the CSFR has, or if the CSFR considers that an EFTA State has failed to fulfil an obligation under this Agreement, the State Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in Article 25.

Article 32

Annexes and Protocols

The Annexes and the Protocols to this Agreement are an integral part of it. The Joint Committee may decide to amend the Annexes, and Protocols A and B.

Article 33

Trade relations governed by other Agreements

1. This Agreement applies to trade relations between, on the one side, the individual EFTA States and, on the other side, the CSFR, but not to the trade relations between individual EFTA States, except if otherwise provided for in this Agreement.

2. (a) The Agreement between Finland and the CSFR on the Reciprocal Removal of Obstacles to Trade, signed in Helsinki on 19 September 1974, as amended, (hereinafter referred to as SF-CS Agreement), shall remain in force during a transitional period, by the end of which the mutual benefits accorded by the SF-CS Agreement to its Parties will have been fully substituted by the benefits provided for by the present Agreement.

At that stage the SF-CS Agreement shall be terminated by a joint decision of its Parties, and the other Parties to the present Agreement shall be notified of this decision without delay.

(b) The provisions of Articles 7, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 22, 23, 29 and 30 of the present Agreement shall also apply, mutatis mutandis, to trade between Finland and the CSFR under the SF-CS Agreement.

(c) Specific rules on the implementation of paragraphs 1 and 2(a) and (b) of this Article, are contained in Annex XIV to the present Agreement.

2. Om en EFTA-stat anser att Tjeckoslovakien, eller om Tjeckoslovakien anser att en EFTA-stat, har försummat att fullgöra en förpliktelse enligt detta avtal, får den berörda avtalslutande staten vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 25.

Artikel 32

Bilagor och protokoll

Bilagorna och protokollen till detta avtal utgör en integrerad del av detta. Gemensamma kommittén kan besluta om ändringar i bilagorna och protokollen A och B.

Artikel 33

Handelsförbindelser som regleras genom andra avtal

1. Detta avtal är tillämpligt på handelsförbindelserna mellan, å ena sidan, de enskilda EFTA-staterna och, å andra sidan, Tjeckoslovakien, men inte på handelsförbindelserna mellan de enskilda EFTA-staterna, om inte annat föreskrivs i detta avtal.

2. a) Avtalet mellan Finland och Tjeckoslovakien om det ömsesidiga borttagandet av handelshinder, undertecknat i Helsingfors den 19 september 1974, i dess ändrade lydelse (nedan kallat SF-CS-avtalet) skall förbli i kraft under en övergångsperiod, vid vilkens slut de ömsesidiga fördelar som enligt SF-CS-avtalet beviljas dess parter skall ha ersatts till fullo av de fördelar som fastställs genom detta avtal.

I det skedet skall SF-CS-avtalet upphävas genom en gemensam förklaring av dess parter och de övriga parterna i detta avtal skall omedelbart notifieras om detta beslut.

(b) Bestämmelserna i artiklarna

7, 9, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 22, 23, 29, Utvecklingsklausul och 30, Tjänster och investeringar

i detta avtal skall äga motsvarande tillämpning på handeln mellan Finland och Tjeckoslovakien enligt SF-CS-avtalet.

c) specifika bestämmelser om genomförande av punkterna 1 och 2(a) och (b) i denna artikel finns i bilaga XIV till detta avtal.

Article 34

Customs unions, free trade areas and frontier trade

This Agreement shall not prevent the maintenance or establishment of customs unions, free trade areas or arrangements for frontier trade to the extent that these do not negatively affect the trade regime and in particular the provisions concerning rules of origin provided for by this Agreement.

Article 35

Territorial application

This Agreement shall apply to the territories of the States Parties to this Agreement.

Article 36

Amendments

Amendments to this Agreement other than those referred to in paragraph 3 of Article 27 which are approved by the Joint Committee shall be submitted to the States Parties to this Agreement for acceptance and shall enter into force if accepted by all the States Parties to this Agreement. The instruments of acceptance shall be deposited with the Depositary.

Article 37

Accession

1. Any State, Member of the European Free Trade Association, may accede to this Agreement, provided that the Joint Committee decides to approve its accession, to be negotiated between the acceding State and the States Parties concerned, on such terms and conditions as may be set out in that decision. The instrument of accession shall be deposited with the Depositary.

2. In relation to an acceding State, the Agreement shall enter into force on the first day of the third month following the deposit of its instrument of accession.

Artikel 34

Tullunioner, frihandelsområden och gränstrafik

Detta avtal skall inte utgöra hinder mot att tullunioner, frihandelsområden eller överenskommelser om gränstrafik bibehålls eller upprättas, i den mån dessa inte negativt påverkar den ordning för handeln som avses i detta avtal och särskilt reglerna rörande ursprung.

Artikel 35

Territoriell tillämpning

Detta avtal skall tillämpas på de avtalsslutande staternas territorium.

Artikel 36

Ändringar

Andra ändringar i detta avtal än sådana som nämns i artikel 27 punkt 3 vilka godkänts av Gemensamma kommittén, skall underställas de avtalsslutande staterna för godkännande och skall träda i kraft om de godtagits av alla avtalsslutande stater. Anslutningsinstrumentet skall deponeras hos depositarien.

Artikel 37

Anslutning

1. Varje medlemsstat i Europeiska frihandelsorganisationen får ansluta sig till detta avtal, under förutsättning att Gemensamma kommittén beslutar att godkänna anslutningen, som skall förhandlas fram mellan den anslutande staten och de berörda avtalsslutande staterna på de villkor som anges i dess beslut. Anslutningsinstrumentet skall deponeras hos depositarien.

2. Avtalet skall vad gäller en anslutande stat träda i kraft första dagen i tredje månaden efter det att anslutningsinstrumentet deponerats.

Article 38

Withdrawal and expiration

1. Each State Party to this Agreement may withdraw therefrom by means of a written notification to the Depositary. The withdrawal shall take effect six months after the date on which the notification is received by the Depositary.

2. If the CSFR withdraws, the Agreement shall expire at the end of the notice period, and if all EFTA States withdraw it shall expire at the end of the latest notice period.

3. Any EFTA Member state which withdraws from the Convention establishing the European Free Trade Association shall ipso facto on the same day as the withdrawal takes effect cease to be a State Party to this Agreement.

Article 39

Entry into force

1. This Agreement shall enter into force on 1 July 1992, provided that all Signatory States have deposited their instruments of ratification or acceptance with the Depositary.

2. If this Agreement has not entered into force in accordance with the provisions of paragraph 1 and provided that the CSFR has deposited its instrument of ratification or acceptance, representatives of the Signatory States having deposited such an instrument shall meet on the initiative of the CSFR before 31 August 1992 and may decide when the Agreement shall enter into force in relation to those States. As long as no such decision has been taken, a meeting for the same purpose shall be held on the initiative of the CSFR not later than thirty days after any further Signatory State has deposited its instrument.

3. In relation to a Signatory State depositing its instrument of ratification or acceptance after the meeting referred to in paragraph 2, this Agreement shall enter into force on the first day of the second month following the deposit of its instrument, but not before the date decided upon in accordance with paragraph 2.

Artikel 38

Uppsägning och upphörande

1. Varje avtalslutande stat kan säga upp detta avtal genom en skriftlig notifikation till depositarien. Uppsägningen träder i kraft sex månader efter den dag då notifikationen motogs av depositarien.

2. Om Tjeckoslovakien säger upp avtalet, skall avtalet upphöra att gälla vid slutet av uppsägningsperioden, och om samtliga EFTA-stater säger upp det, skall det upphöra att gälla vid slutet av den senaste uppsägningsperioden.

3. En EFTA-stat som frånträder konventionen om upprättandet av Europeiska frihandelsammanslutningen skall samma dag som uppsägningen blir giltig upphöra att vara part till detta avtal.

Artikel 39

Ikraftträdande

1. Detta avtal träder i kraft den 1 juli 1992, förutsatt att samtliga signatärstater har deponerat sina ratifikations- eller anslutningsinstrument hos depositarien.

2. Om avtalet inte har trätt i kraft i enlighet med bestämmelserna i punkt 1 och förutsatt att Tjeckoslovakien har deponerat sitt ratifikations- eller anslutningsinstrument, skall företrädare för de signatärstater som deponerat ett sådant instrument sammanträda på Tjeckoslovariens initiativ före den 31 augusti 1992 och får besluta när avtalet skall träda i kraft i förhållande till dessa stater. Så länge som något sådant beslut inte har fattats, skall ett möte i samma syfte hållas på Tjeckoslovariens initiativ senast trettio dagar efter det att en ytterligare signatärstat har deponerat sitt instrument.

3. För en signatärstat som deponerar sitt ratifikations- eller anslutningsinstrument efter det möte som avses i punkt 2, träder detta avtal i kraft första dagen i den andra månaden efter det att den deponerat sitt instrument men inte före den dag som beslutats i enlighet med punkt 2.

4. Any Signatory State may already at the time of signature declare that, during an initial phase, it shall apply the Agreement provisionally, if the Agreement cannot enter into force in relation to that State by 1 July 1992.

Article 40

Depositary

The Government of Sweden, acting as Depositary, shall notify all States that have signed or acceded to this Agreement of the deposit of any instrument of ratification, acceptance or accession, the entry into force of this Agreement, any other act or notification relating to this Agreement or of its expiry.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorized thereto, have signed the present Agreement.

DONE at Prague, this 20th day of March 1992, in a single authentic copy in the English language which shall be deposited with the Government of Sweden. The Depositary shall transmit certified copies to all Signatory States, and States acceding to this Agreement.

4. Varje signatärstat får redan vid tidpunkten för undertecknandet förklara att den under inledningsskedet skall tillämpa avtalet provisoriskt, om avtalet inte kan träda i kraft i förhållande till den staten den 1 juli 1992.

Artikel 40

Depositarie

Sveriges regering, som är depositarie för avtalet, skall notifiera samtliga stater som har undertecknat eller anslutit sig till detta avtal om deponering av ratifikations-, godtagande- eller anslutningsinstrument, ikraftträdande av detta avtal, annan åtgärd eller notifikation som rör detta avtal eller dess upphörande.

TILL BESTYRKANDE HÄRAV har undertecknade, därtill vederbörligen befullmäktigade ombud, undertecknat detta avtal.

UPPRÄTTAT I Prag den 20 mars 1992 i ett enda autentiskt exemplar på engelska språket, vilket skall deponeras hos Sveriges regering. Depositarien skall sända bestyrkta kopior till samtliga signatärstater och avtalslutande stater.

ANNEX IREFERRED TO IN SUB-PARAGRAPH (a) OF ARTICLE 2

Products falling within Chapters 25 - 97 of the Harmonized Commodity Description and Coding System (HS) to which this Agreement does not apply when imported into the EFTA States as specified against each product.

HS Heading No.	Description of Products	Excluded when imported into
35.01	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	Liechtenstein Switzerland
ex 3501.90	- Other: -- Other than casein glues	Liechtenstein Switzerland
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
ex 3502.10	- Egg albumin: -- Other than unfit, or to be rendered unfit, for human consumption	All EFTA States
ex 3502.90	- Other: -- Milk albumin (lactalbumin), other than unfit, or to be rendered unfit, for human consumption	All EFTA States

35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
ex 3505.10	- Dextrins and other modified starches: -- Excluding starch ethers and esters other than those soluble in water	Austria
3505.20	- Glues	Austria
38.09	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	Austria
	- Other:	
ex 3809.91	-- Of a kind used in the textile or like industries: --- Containing starch or products derived from starch	Austria
ex 3809.92	-- Of a kind used in the paper or like industries: --- Containing starch or products derived from starch	Austria
ex 3809.93	-- Of a kind used in the leather or like industries: --- Containing starch or products derived from starch	Austria

38.23	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:	
ex 3823.10	- Prepared binders for foundry moulds or cores: -- Based on starch or dextrin	Austria
ex 3823.90	- Other: -- With a total content of sugar, starch, products derived from starch or products of headings Nos. 0401 to 0404 of 30% by weight or more	Austria
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	Austria Iceland Sweden
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	Austria Liechtenstein Sweden Switzerland
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Austria Liechtenstein Sweden Switzerland

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som avses i artikel 2 punkt a)

Varor, enligt 25-97 kapitel i det harmoniserade systemet (HS), för vilka detta avtal *inte* gäller vid import till de EFTA-stater såsom anges vid varje vara

Tulltaxen/ HS nr	Varuslag	Undantagna vid import till
35.01	Kasein, kaseinater och andra kaseinderivat; kaseinlim:	
3501.10	- kasein	Liechtenstein Schweiz
ur 3501.90	- andra: -- andra än kaseinlim	Liechtenstein Schweiz
35.02	Albuminer, albuminater och andra albumin- derivat:	
ur 3502.10	- äggalbumin: -- annan än sådan otjänlig eller avsedd att göras otjänlig till människoföda	Alla EFTA-länder
ur 3502.90	- andra slag: -- mjölkalbumin (laktalbumin), annan än så- dan otjänlig eller avsedd att göras otjänlig till människoföda	Alla EFTA-länder
35.05	Dextrin och annan modifierad stärkelse (t ex förklistrad eller förestrad stärkelse); lim och klister på basis av stärkelse, dextrin eller an- nan modifierad stärkelse:	
ur 3505.10	- dextrin och annan modifierad stärkelse: -- med undantag av stärkelseextrar och stär- kelseextrar, ej vattenlösliga	Österrike
3505.20	- lim och klister	Österrike
38.09	Appreturmedel, preparat för påskyndande av färgning eller för fixering av färgämnen samt andra produkter och preparat (t ex glättmedel och betmedel), av sådana slag som används inom textil-, pappers- eller läderindustrin eller inom liknande industrier, inte nämnda eller in- begripna någon annanstans:	
3809.10	- på basis av stärkelse eller stärkelseproduk- ter	Österrike
ur 3809.91	- andra slag: -- av sådana slag som används inom textilin- dustrin eller inom liknande industrier: --- innehållande stärkelse eller stärkelse- produkter	Österrike
ur 3809.92	-- av sådana slag som används inom pappers- industrin eller inom liknande industrier: --- innehållande stärkelse eller stärkelse- produkter	Österrike
ur 3809.93	-- av sådana slag som används inom läderin- dustrin eller inom liknande industrier:	

Tulltaxenr/ HS nr	Varuslag	Undantagna vid import till
	--- innehållande stärkelse eller stärkelse- produkter	Österrike
38.23	Beredda bindemedel för gjutformar eller gjut- kärnor; kemiska produkter samt preparat från kemiska eller närstående industrier (inbegri- pet sådana som består av blandningar av natur- produkter), inte nämnda eller inbegripna nå- gon annanstans; restprodukter från kemiska eller närstående industrier, inte nämnda eller inbegripna någon annanstans:	
ur 3823.10	- beredda bindemedel för gjutformar eller gjutkärnor: -- på basis av stärkelse eller dextrin	Österrike
ur 3823.90	- andra slag: -- med ett sammanlagt innehåll av minst 30 viktprocent socker, stärkelse, stärkelse- produkter eller produkter enligt nr 04.01-04.04	Österrike
45.01	Naturkork, obearbetad eller enkelt förarbet- ad; korkavfall; krossad, granulerad eller ma- len kork	Österrike Island Sverige
53.01	Lin, oberett eller berett men inte spunnet; blå- nor och avfall av lin (inbegripet garnavfall samt rivet avfall och riven lump)	Österrike Liechtenstein Schweiz Sverige
53.02	Mjukhampa (<i>Cannabis sativa</i> L), oberedd el- ler beredd men inte spunnen; blånor och avfall av mjukhampa (inbegripet garnavfall samt ri- vet avfall och riven lump)	Österrike Liechtenstein Schweiz Sverige

PROTOCOL ACONCERNING PRODUCTS REFERRED TO IN SUB-PARAGRAPH (b)
OF ARTICLE 2Article 1

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

Article 2

1. In order to take account of differences in the cost of the agricultural raw materials incorporated in the goods specified in the Tables referred to in this Article, the Agreement does not preclude:

- (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted upon export.

2. The price compensation measures shall not exceed the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the goods concerned. If, however, the domestic price of an agricultural raw material in the country of origin is lower than the world market price, the importing country may take this fact into account when calculating the compensatory amounts.

3. For products listed in Tables II, III, IV, V and VI, the respective EFTA State shall accord to the CSFR the concessions indicated in those Tables.

4. The treatment to be accorded by Iceland is laid down in Table VII. The customs duties are indicated in List 1 and the duties of a fiscal nature in List 2 of the Table. Iceland may, however, replace these duties with other price compensation measures in accordance with paragraphs 1 and 2 of this Article but any such action shall not result in a treatment less favourable for the CSFR than that accorded by Iceland to the European Economic Community.

5. For products listed in Table VIII the CSFR shall accord to the EFTA States the concessions indicated in that Table.

6. The CSFR shall inform the EFTA States at an early stage of any decision to introduce a system of price compensation to take account of differences in the cost of agricultural products incorporated in the processed products. Such a system shall be introduced on the same date and with the same provisions and coverage in relation to the EFTA States as will be the case in respect of the European Community.

Article 3

1. The EFTA States shall notify the CSFR and the CSFR shall notify the EFTA States of all price compensation measures applied under Article 2 of this Protocol.

2. The CSFR and the EFTA States shall inform each other of all changes in the treatment accorded to the European Economic Community.

Article 4

The EFTA States and the CSFR shall review at two-yearly intervals the development of their trade in products covered by this Protocol. A first review shall be held before the end of 1993. In the light of these reviews and taking into account the arrangements between the Parties and the European Economic Community in this field, the EFTA States and the CSFR shall decide on possible changes to the product coverage of this Protocol as well as on a possible development of the rules concerning price compensation systems.

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TABLE I TO PROTOCOL A

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

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TABLE II TO PROTOCOL A

AUSTRIA

Products subject to special arrangements to take account of differences in the cost of agricultural products incorporated therein.

H.S. Heading No.	Description of products including Austrian Customs tariff item Nos.	Rate of Duty in % ad val. or in Schilling per 100 kg		
		Basic 1	Entry into Force 2	After One Year 3
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:			
10	- Yogurt: B - Other	13% + V.L.	6.5% + V.L.	0 + V.L.
90	- Other: B - Other	13% + V.L.	6.5% + V.L.	0 + V.L.
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	FREE	FREE	FREE
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:			
50	- Chemically pure fructose	5% + V.L.	0 + V.L.	0 + V.L.
90	- Other, including invert sugar: B - Maltose: 1 - Chemically pure	FREE	FREE	FREE

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
1704	Sugar confectionery (including white chocolate), not containing cocoa	13% + V.L.	6.5% + V.L.	0 + V.L.
1806	Chocolate and other food preparations containing cocoa	12% + V.L.	6% + V.L.	0 + V.L.
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included, food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:			
10	- Preparations for infant use, put up for retail sale:			
	A - Of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %	10% + V.L.	5% + V.L.	0 + V.L.
	B - Of products of headings Nos. 04.01 to 04.04	13% + V.L.	6.5% + V.L.	0 + V.L.
20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:			
	A - Of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %	10% + V.L.	5% + V.L.	0 + V.L.
	B - Of products of headings Nos. 04.01 to 04.04	13% + V.L.	6.5% + V.L.	0 + V.L.
90	- Other:			
	A - Malt extract	8% + V.L.	4% + V.L.	0 + V.L.
	B - Other:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	1 - Of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %	10% + V.L.	5% + V.L.	0 + V.L.
	2 - Of products of headings Nos. 04.01 to 04.04	13% + V.L.	6.5% + V.L.	0 + V.L.
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, canelloni; couscous, whether or not prepared:			
(10)	- Uncooked pasta, not stuffed or otherwise prepared:			
11	-- Containing eggs	5% + V.L.	5% + V.L.	0 + V.L.
19	-- Other	5% + V.L.	5% + V.L.	0 + V.L.
20	- Stuffed pasta, whether or not cooked or otherwise prepared: ex 20 - Stuffed pasta, whether or not cooked or otherwise prepared, except stuffed pasta containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	13% + V.L.	6.5% + V.L.	0 + V.L.
30	- Other pasta	13% + V.L.	6.5% + V.L.	0 + V.L.
40	- Couscous	5% + V.L.	5% + V.L.	0 + V.L.
1903 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	20% + V.L.	10% + V.L.	0 + V.L.

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared;			
10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	8% + V.L.	4% + V.L.	0 + V.L.
90	- Other	13% + V.L.	6.5% + V.L.	0 + V.L.
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:			
10	- Crispbread	11% + V.L.	5.5% + V.L.	0 + V.L.
20	- Gingerbread and the like	13% + V.L.	6.5% + V.L.	0 + V.L.
30	- Sweet biscuits; waffles and wafers	13% + V.L.	6.5% + V.L.	0 + V.L.
40	- Rusks, toasted bread and similar toasted products	11% + V.L.	5.5% + V.L.	0 + V.L.
90	- Other	12% + V.L.	6% + V.L.	0 + V.L.
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:			
10	- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: A - Preparations with a basis of coffee:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	1 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: A - Preparations with basis of tea or maté: 1 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: B - Other	14% + V.L.	7% + V.L.	0 + V.L.
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:			
20	- Inactive yeasts; other single-cell micro-organisms, dead: A - Inactive yeasts	FREE	FREE	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
10	- Soya sauce	25% min. 430	21% min. 360	13% min.220
20	- Tomato ketchup and other tomato sauces	25% min. 430	21% min. 360	13% min.220
90	- Other:			
	A - Preparations for sauces with a basis of flour, meal starch of malt extract	10% + V.L.	5% + V.L.	0 + V.L.
	B - Other	25% min. 430	21% min. 360	13% min.220
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
10	- Soups and broths and preparations therefor	25% min. 450	18% min. 330	6% min.110
20	- Homogenised composite food preparations:			
	B - Other	25% min. 450	18% min. 330	6% min.110
2105 00	Ice cream and other edible ice, whether or not containing cocoa	13% + V.L.	6.5% + V.L.	0 + V.L.
2106	Food preparations not elsewhere specified or included:			
10	- Protein concentrates and textured protein substances: ex 10 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
90	- Other: B - Other: 1 - With a content of milk-fat of 1.5 % or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
	2 - Other: b - Other: 1 - Hydrolysates of proteins and autolysates yeast	32% min. 300	26% min. 240	14% min.130
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:			
10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: A - Containing added sugar	8% + V.L.	4% + V.L.	0 + V.L.
	B - Other	25%	12.5%	FREE
90	- Other: A - Of products of heading No. 0401, 0402 or 0404	8% + V.L.	4% + V.L.	0 + V.L.
	B - Other: 1 - Containing added sugar	8% + V.L.	4% + V.L.	0 + V.L.
	2 - Other	25%	12.5%	FREE
2203 00	Beer made from malt	10% + V.L.	5% + V.L.	0 + V.L.
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
(40) 43	- Other polyhydric alcohols: -- Mannitol	FREE	FREE	FREE
44	-- D-glucitol (sorbitol)	FREE	FREE	FREE
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(10) 13	- Formic acid, its salts and esters: -- Esters of formic acid: ex 13 - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
(30) 39	- Esters of acetic acid: -- Other B - Other: ex B - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
90	- Other: ex 90 - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(10) 19	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: ex 19 - Esters of mannitol or D-glucitol (sorbitol)	FREE	FREE	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
(10)	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
19	-- Other: ex 19 - Itaconic acid, its salts and esters	FREE	FREE	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
(10)	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
11	-- Lactic acid, its salts and esters	6%	FREE	FREE
14	-- Citric acid	14%	FREE	FREE
15	-- Salts and esters of citric acid	FREE	FREE	FREE
19	-- Other: ex 19 - Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid and heptasaccharic acid; their salts and esters	FREE	FREE	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:			
(10)	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
19	-- Other: ex 19 - Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol	FREE	FREE	FREE
90	- Other:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	ex 90 - Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol	FREE	FREE	FREE
	ex 90 - alpha-Methylglucoside	FREE	FREE	FREE
2940 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939: ex - Sorbose, its salts and esters	FREE	FREE	FRF
2941	Antibiotics:			
10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	9%	FREE	FREE
3001	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:			
90	- Other: ex 90 - Heparin and its salts	8%	8%	8%
3501	Casein, caseinates and other casein derivatives; casein glues	10% + V.L.	5% + V.L.	0 + V.L.
3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:			
10	- Dextrins and other modified starches:			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	A - Starch ethers and esters: 2 - Other	8%	8%	8%
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:			
10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: ex 10 - With a basis of sodium silicate emulsion or of resin emulsions	10.4%	FREE	FREE
(90) 99	- Other: -- Other: ex 99 - With a basis of sodium silicate emulsion or of resin emulsions	9.5%	FREE	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:			
90	- Other: A - Prepared enzymes, containing foodstuffs: 1 - With a content of milk-fat of 1.5% or more by weight or with a content of milk proteins of 2.5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight	13% + V.L.	6.5% + V.L.	0 + V.L.
3823	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			

H.S. Heading No.	Description of products	Basic 1	Entry into Force 2	After One Year 3
	specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:			
10	- Prepared binders for foundry moulds or cores: C - Other	8%	8%	8%
90	- Other: ex B - Products of sorbitol cracking	8%	8%	8%
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:			
10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: ex 10 - Adhesives with a basis of emulsions of this subheading	FREE	FREE	FREE
90	- Other: ex 90 - Adhesives with a basis of emulsions of this subheading	FREE	FREE	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:			
90	- Other: ex 90 - Dextran ex 90 - Other than hardened proteins or chemical derivatives of natural rubber	6% 8%	6% 8%	6% 8%

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TABLE III TO PROTOCOL A

FINLAND

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
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 ex 10	- Yogurt: -- Flavoured or containing added fruit, nuts or cocoa	vc
0403 90 ex 90	- Other: -- Flavoured or containing added fruit, nuts or cocoa	vc
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710 40	- Sweet corn (<i>Zea mays var. saccharata</i>)	vc
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 ex 90	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays var. saccharata</i>)	vc

1 vc = variable component

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:	
1519 13	- Industrial monocarboxylic fatty acids; acid oils from refining -- Tall oil fatty acids	FREE
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	- Chemically pure fructose	vc
1702 90 ex 90	- Other, including invert sugar: -- Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa	vc
1806	Chocolate and other food preparations containing cocoa	vc
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901 10	- Preparations for infant use, put up for retail sale: -- Preparations of goods of heading Nos 0401 to 0404 -- Other	vc 0.50mk/kg+vc
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905: -- Preparations of goods of heading Nos 0401 to 0404 -- Other	vc 0.50mk/kg+vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
1901 90	- Other: -- Malt extract -- Preparation of goods of heading Nos 0401 to 0404 -- Other	vc vc 0.50mk/kg+vc
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	-- Containing eggs	0.50mk/kg+vc
1902 19	-- Other	0.50mk/kg+vc
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
ex 20	-- Other than products containing more than 20% by weight of sausages, meat, meat offal, blood, fish, crustaceans, molluscs or other aquatic invertebrates or any combination thereof	vc
1902 30	- Other pasta	vc
1902 40	- Couscous	0.50mk/kg+vc
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	FREE
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, precooked or otherwise prepared	vc
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:	
1905 10	- Crispbread	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
1905 20	- Gingerbread and the like	vc
1905 30	- Sweet biscuits; waffles and wafers	vc
1905 40	- Rusks, toasted bread and similar toasted products	vc
1905 90	- Other:	
	-- Gluten bread and unleavened bread (matzos)	vc
	-- Other bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat	0.45mk/kg+vc
	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	FREE
	-- Other	vc
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
2001 90	- Other:	
ex 90	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
2004 10	- Potatoes:	
ex 10	-- In the form of flour, meal or flakes	0.50mk/kg+vc
2004 90	- Other vegetables and mixtures of vegetables:	
ex 90	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
2005 20	- Potatoes:	
ex 20	-- In the form of flour, meal or flakes	0.50mk/kg+vc
2005 80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008 11	-- Ground-nuts:	
ex 11	-- Peanut butter	vc
2008 19	-- Other, including mixtures:	
ex 19	--- Preparations based on cereal seeds	vc
	- Other, including mixtures other than those of subheading 2008 19:	
2008 99	-- Other:	
ex 99	--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>), not containing added spirit or sugar	vc
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101 10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
ex 10	-- Preparations with a basis of coffee	vc
2101 20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
ex 20	-- Preparations with a basis of tea or maté	vc
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
ex 30	-- Roasted coffee substitutes (excluding roasted chicory), and extracts, essences and concentrates thereof	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
2102 20 ex 20	- Inactive yeasts; other single-cell micro organisms, dead; -- Inactive yeasts	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103 10	- Soya sauce	vc
2103 20	- Tomato ketchup and other tomato sauces	vc
2103 90 ex 90	- Other: -- Other (excluding liquid mango chutney)	vc
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104 10	- Soups and broths and preparations therefor	vc
2105	Ice cream and other edible ice, whether or not containing cocoa:	
	- Ice cream containing fat	1 mk/kg+vc
	- Other	vc
2106	Food preparations not elsewhere specified or included:	
2106 10	- Protein concentrates and textured protein substances	vc
2106 90 ex 90	- Other: -- Other (excluding fat emulsions and similar preparations containing more than 15 % by weight of milkfats and sugar syrups containing added flavouring or colouring matter)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
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:	
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
ex 10	-- Containing sugar (sucrose or invert sugar)	vc
2202 90	- Other:	
ex 90	-- Containing milk or milkfats	vc
	-- Other:	
ex 90	--- Containing sugar (sucrose or invert sugar)	vc
2203	Beer made from malt	vc
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208 90	- Other:	
ex 90	-- Liqueurs, bitters, punch and other similar spirituous beverages containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	vc
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
2905 43	-- Mannitol	vc
2905 44	-- D-glucitol (sorbitol)	vc

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2915 13 ex 13	<ul style="list-style-type: none"> - Formic acid, its salts and esters: -- Esters of formic acid; --- Esters with mannitol or sorbitol 	FREE
2915 39 ex 39	<ul style="list-style-type: none"> - Esters of acetic acid: -- Other: --- Esters with mannitol or sorbitol 	FREE
2915 90 ex 90	<ul style="list-style-type: none"> - Other: -- Esters with mannitol or sorbitol 	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2916 19 ex 19	<ul style="list-style-type: none"> - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: --- Esters with mannitol or sorbitol 	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives:	
2917 19 ex 19	<ul style="list-style-type: none"> - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: --- Itaconic acid, its salts and esters 	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	<ul style="list-style-type: none"> - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, 	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
	peroxyacids and their derivatives:	
2918 11	-- Lactic acid, its salts and esters	FREE
2918 14	-- Citric acid	FREE
2918 15	-- Salts and esters of citric acid	FREE
2918 19	-- Other:	
	--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid; their salts and esters	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932 19	-- Other:	
ex 19	--- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
2932 90	- Other:	
ex 90	-- Alfa-Methylglucosides	FREE
ex 90	-- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939:	
ex 2940	- Sorbose, its salts and esters	FREE
2941	Antibiotics:	
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
3001 90	- Other: -- Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501 10	- Casein	FREE
3501 90	- Other: -- Caseinates and other casein derivatives	25% with a min. of 0.30mk/kg+vc
	-- Casein glues	FREE
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches	FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506 10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10	-- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3506 99	- Other:	
ex 99	--- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
3507 90	- Other:	
ex 90	-- Prepared enzymes containing foodstuffs	vc
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
	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	FREE
	- Other:	
3809 91	-- Of a kind used in the textile or like industries:	
ex 91	--- Containing starch or products derived from starch	FREE
3809 92	-- Of a kind used in the paper or like industries:	
ex 92	--- Containing starch or products derived from starch	FREE
3809 93	-- Of a kind used in the leather or like industries:	
ex 93	--- Containing starch or products derived from starch	FREE
3823	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:	
3823 10	- Prepared binders for foundry moulds or cores:	
ex 10	-- Based on synthetic resins	FREE
3823 60	- Sorbitol other than that of subheading 2905 44	FREE
3823 90	- Other:	
ex 90	-- Crude calcium citrate	FREE
ex 90	-- Products of sorbitol cracking	FREE
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
ex 10	-- Adhesives with a basis of resin emulsions	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty⁽¹⁾</u>
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
3913 90 ex 90	- Other: -- Other (excluding hardened proteins and chemical derivatives of natural rubber)	FREE

* * * * *

TABLE IV TO PROTOCOL A

NORWAY.

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u>
04.03	<u>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:</u>	
10.2	- Yogurt: -- Containing added fruit, nuts or berries	VC + 0,50
ex 10.9	-- Other: --- Flavoured or containing cocoa	VC
ex 90.0	- Other: -- Flavoured or containing cocoa -- Containing added fruit, nuts or berries	VC VC + 0,50
07.10	<u>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</u>	
40.0	- Sweet corn (<i>Zea mays var; saccharata</i>)	free

* VC = Variable component, may be changed to internal measures.

i = Internal measures combined with equalization fee, may be changed to a variable component.

free = No price compensation measures applied but may be introduced.

HS heading No.	Description of products	Rate of Duty*
07.11	<u>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:</u>	
90.1	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free
13.02	<u>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</u>	
ex 31.0	- Mucilages and thickeners, whether or not modified, derived from vegetable products: -- Agar-agar: --- Modified	i
ex 32.0	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: --- Modified	i
ex 39.0	-- Other: --- Modified	i + 15 %
15.19	<u>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</u>	
13.0	- Industrial monocarboxylic fatty acids; acid oils from refining: -- Tall oil fatty acids	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
17.02	<u>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; caramels;</u>	
50.0	- Chemically pure fructose	free
ex 90.9	- Other, including invert sugar: -- Other: --- Chemically pure maltose	free
17.04	<u>Sugar confectionery (including white chocolate), not containing cocoa</u>	i
18.06	<u>Chocolate and other food preparations containing cocoa:</u>	
10.0	- Cocoa powder, containing added sugar or other sweetening matter	VC
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
20.1	-- Ice cream powders and table cream powders	VC
20.9	-- Other	i
	- Other, in blocks, slabs or bars:	
31.0	-- Filled	VC
32.0	-- Not filled	VC
	- Other:	
90.1	-- Other chocolate	VC
90.2	-- Ice cream powders and table cream powders	VC
90.9	-- Other edible preparations	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
19.01	<u>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:</u>	
10.0	- Preparations for infant use, put up for retail sale	VC + 0,50
	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:	
20.1	-- In containers of a net content of not more than 2 kg	VC
20.9	-- Other	VC + 0,50
	- Other:	
90.1	-- Malt extract	free
90.9	-- Other	VC + 0,50
19.02	<u>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:</u>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.0	-- Containing eggs	i + 0,20
19.0	-- Other	i + 0,20
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
20.9	-- Other	VC
30.0	- Other pasta	VC
40.0	- Couscous	i + 0,20

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
19.03	<u>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</u>	VC + 0,20
19.04	<u>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</u>	
10.0	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	VC
90.0	- Other	VC
19.05	<u>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:</u>	
10.0	- Crispbread	VC + 10%
20.0	- Gingerbread and the like	VC
30.0	- Sweet biscuits; waffles and wafers	VC
40.0	- Rusks, toasted bread and similar toasted products	VC
90.0	- Other	VC
20.01	<u>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</u>	
	- Other:	
	-- Vegetables:	
90.3	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	free

HS heading No.	Description of products	Rate of Duty*
20.04	<u>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:</u>	
ex 10.0	- Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes	i + 0,20
90.1	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	i
20.05	<u>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:</u>	
ex 20.0	- Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes	i + 0,20
80.0	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	i
20.08	<u>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:</u>	
11.1	- Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nuts: --- Peanut butter	free
21.01	<u>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</u>	
30.0	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
21.02	<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:</u>	
	- Active yeasts:	
10.1	-- Wine yeasts	VC
10.9	-- Other	VC
	- Inactive yeasts; other single-cell micro-organisms, dead:	
20.1	-- Yeasts for feeding animals	free
20.2	-- Other inactive yeasts	VC
21.03	<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</u>	
10.0	- Soya sauce	i
20.0	- Tomato ketchup and other tomato sauces	i
90.0	- Other	i
21.04	<u>Soups and broths and preparations therefor; homogenised composite food preparations:</u>	
	- Soups and broths and preparations therefor:	
	-- In airtight containers:	
10.1	--- Meat broth	i
10.2	--- Vegetable soups and broth, concentrated or not, containing neither meat nor meat-extracts	i
10.3	--- Fish soup (containing not less than 25% by weight of fish)	i
10.4	--- Other	VC
	-- Other:	
10.5	--- Containing meat or meat-extracts	VC
10.6	--- Fish soup (containing not less than 25 % by weight of fish)	i
10.9	--- Other	VC

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
21.05	<u>Ice cream and other edible ice, whether or not containing cocoa:</u>	
00.1	- Containing cocoa	VC + 0,90
	- Other:	
00.2	-- Containing fatty substances	VC + 1,70
00.9	-- Other	VC
21.06	<u>Food preparations not elsewhere specified or included:</u>	
10.0	- Protein concentrates and textured protein substances	VC
	- Other:	
90.1	-- Non-alcoholic compound preparations on the basis of extracts of heading No. 13.02 for the manufacture of beverages	i
90.2	-- Preparations of juices of apple or blackcurrant, for the manufacture of beverages	i + 10%
90.3	-- Preparations of other juices, for the manufacture of beverages	i
90.4	-- Sweets and chewing gum, not containing sugar	VC
90.9	-- Other:	
	--- Cream substitutes	VC
	--- Fat emulsions and similar preparations containing more than 15% by weight of milkfats	VC + 25%
	--- Other	VC
22.02	<u>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. 20.09</u>	VC
22.03	<u>Beer made from malt</u>	VC

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
22.05	<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</u>	free
22.08	<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:</u>	
ex 90.0	- Other: -- Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	free
29.05	<u>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</u>	
43.0	- Other polyhydric alcohols: -- Mannitol	VC
44.0	-- D-glucitol (sorbitol)	VC
29.15	<u>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u>	
ex 13.0	- Formic acid, its salts and esters: -- Esters of formic acid: --- Esters of mannitol and esters of sorbitol	i
ex 39.0	- Esters of acetic acid: -- Other: --- Esters of mannitol and esters of sorbitol	i
ex 40.2	- Mono-, di- or trichloroacetic acids, their salts and esters: -- Salts and esters: --- Esters of mannitol and esters of sorbitol	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
ex 50.2	<ul style="list-style-type: none"> - Propionic acid, its salts and esters: -- Salts and esters of propionic acid: --- Esters of mannitol and esters of sorbitol 	i
ex 60.2	<ul style="list-style-type: none"> - Butyric acids, valeric acids, their salts and esters: -- Salts and esters of butyric and valeric acids: --- Esters mannitol and esters of sorbitol 	i
ex 70.2	<ul style="list-style-type: none"> - Palmitic acid, stearic acid, their salts and esters: -- Salts and esters of palmitic and stearic acids: --- Esters of mannitol and esters of sorbitol 	i
ex 90.9	<ul style="list-style-type: none"> - Other: -- Other: --- Esters of mannitol and esters of sorbitol 	i
29.16	<p><u>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u></p>	
ex 12.0	<ul style="list-style-type: none"> - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Esters of acrylic acid: --- Esters of mannitol and esters of sorbitol 	i
ex 14.0	<ul style="list-style-type: none"> -- Esters of methacrylic acid: --- Esters of mannitol and esters of sorbitol 	i
ex 15.2	<ul style="list-style-type: none"> -- Oleic, linoleic or linolenic acids, their salts and esters: --- Salts and esters of oleic, linoleic or linolenic acids: ---- Esters of mannitol and esters of sorbitol 	i

HS heading No.	Description of products	Rate of Duty*
ex 19.9	-- Other: --- Other: ---- Esters of mannitol and esters of sorbitol	i
29.17	<u>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u> - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 19.1	-- Other: --- Itaconic acid and its salts	i
ex 19.9	--- Esters of itaconic acid	i
29.18	<u>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</u> - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
11.1	-- Lactic acid, its salts and esters: --- Lactic acid and its salts	free
11.2	--- Esters of lactic acid	i
14.0	-- Citric acid	free
15.1	-- Salts and esters of citric acid: --- Salts	free
15.2	--- Esters	i
ex 19.1	-- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters: ---- Acids and salts	free
ex 19.9	---- Esters	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
29.32	<u>Heterocyclic compounds with oxygen hetero-atom(s) only:</u>	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19.0	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i
ex 90.0	- Other: -- Methylglucosides -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i i
29.40	<u>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39:</u>	
ex 00.0	- Other than rhamnose, raffinose and mannose	i
29.41	<u>Antibiotics:</u>	
10.0	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	free
30.01	<u>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</u>	
ex 90.0	- Other: -- Heparin and its salts	free
35.01	<u>Casein, caseinates and other casein derivatives; casein glues:</u>	

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
10.0	- Casein	VC
90.1	- Other: -- Caseinates and other casein derivatives	i
90.2	-- Casein glues	i
35.05	<u>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches;</u>	
10.0	- Dextrins and other modified starches	i
20.0	- Glues	i
35.06	<u>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg:</u>	
ex 10.0	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion	VC
ex 99.0	- Other: -- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	VC
35.07	<u>Enzymes; prepared enzymes not elsewhere specified or included;</u>	
ex 90.0	- Other: -- Prepared enzymes containing foodstuffs	free

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
38.09	<u>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressing and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</u>	
10.0	- With a basis of amylaceous substances	i
	- Other:	
ex 91.0	-- Of a kind used in the textile or like industries:	
	--- Containing starch or products derived from starch	i
ex 92.0	-- Of a kind used in the paper or like industries:	
	--- Containing starch or products derived from starch	i
ex 93.0	-- Of a kind used in the leather or like industries:	
	--- Containing starch or products derived from starch	i
38.23	<u>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:</u>	
ex 10.0	- Prepared binders for foundry moulds or cores:	
	-- Based on synthetic resins	free
60.0	- Sorbitol other than that of subheading No. 2905.44	VC
ex 90.0	- Other: -- Products of sorbitol cracking	i

<u>HS heading No.</u>	<u>Description of products</u>	<u>Rate of Duty*</u>
39.11	<u>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:</u>	
ex 10.0	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	i
ex 90.9	- Other: -- Other: --- Adhesives with a basis of resin emulsions	i
39.13	<u>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:</u>	
90.0	- Other	i

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TABLE V TO PROTOCOL A

SWEDEN

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty¹</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
ex 0403.10	- Yogurt:	
	-- Flavoured or containing added fruit, nuts or cocoa	VC
ex 0403.90	- Other:	
	-- Flavoured or containing added fruit, nuts or cocoa	VC
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
0710.40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
ex 0711.90	- Other vegetables; mixtures of vegetables:	
	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC

¹ VC = Variable Component (may be changed to internal measures);

I = Internal measures combined with an equalization fee (may be changed to a variable component);

FREE = No price compensation measures applied but may be introduced.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining:	
1519.13	-- Tall oil fatty acids	FREE
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	- Chemically pure fructose	FREE
ex 1702.90	- Other, including invert sugar: -- Chemically pure maltose	FREE
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.10	- Chewing gum, whether or not sugar-coated	I
1704.90	- Other: -- Fondants, compounds, pastes and similar intermediate products, in bulk form -- Other	VC I
1806	Chocolate and other food preparations containing cocoa:	
1806.10	- Cocoa powder, containing added sugar or other sweetening matter: -- For use only in the preparation of table creams and similar desserts or beverages -- Other	VC I
1806.20	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: -- Powders, flakes, pastes and liquid preparations for use only in the preparation of table creams	

HS Heading No.	Description of products	Rate of Duty
	and similar desserts, ice creams or beverages	VC
	-- Other	I
1806.31	- Other, in blocks, slabs or bars:	
	-- Filled	I
1806.32	-- Not filled	I
1806.90	- Other:	
	-- Table creams and similar desserts; powders, flakes, pastes and liquid preparations for use only in the preparation of table creams and similar desserts, ice creams or beverages	VC
	-- Other	I
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
1901.10	- Preparations for infant use, put up for retail sale:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1901.20	- Mixes and doughs for the prep- aration of bakers' wares of heading No. 1905:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1901.90	- Other:	
	-- Products with a basis of soya flour	FREE
	-- Other	VC
1902	Pasta, whether or not cooked or stuffed (with meat or other sub- stances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	prepared:	
1902.11	- Uncooked pasta, not stuffed or otherwise prepared:	VC
1902.19	-- Containing eggs	VC
	-- Other	
ex 1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	-- Containing not more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof	VC
1902.30	- Other pasta	VC
1902.40	- Couscous	VC
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	VC
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, precooked or otherwise prepared:	
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
	-- Corn flakes and similar breakfast preparations	I
	-- Other	FREE
1904.90	- Other:	
	-- Rice products	FREE
	-- Other	VC
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:	
1905.10	- Crispbread	VC
1905.20	- Gingerbread and the like	VC
74 1905.30	- Sweet biscuits; waffles and wafers	I

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
1905.40	- Rusks, toasted bread and similar toasted products	VC
1905.90	- Other: -- Biscuits -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products -- Other	I FREE VC
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
ex 2001.90	- Other: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
ex 2004.10	- Potatoes: -- In the form of flour, meal or flakes	VC
ex 2004.90	- Other vegetables and mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid not frozen:	
ex 2005.20	- Potatoes: -- In the form of flour, meal or flakes	VC
2005.80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	VC
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Other, including mixtures other than those of subheading No. 2008.19:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 2008.99	-- Other: --- Maize (corn), other than sweet corn (<i>Zea mays var. saccharata</i>)	VC
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
ex 2101.10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Preparations with a basis of coffee	VC
ex 2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Preparations with a basis of tea or maté	VC
ex 2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Roasted coffee substitutes other than roasted chicory -- Extracts, essences and concentrates of coffee substitutes other than of roasted chicory	FREE
		FREE
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:	
ex 2102.20	- Inactive yeasts; other single-cell micro-organisms, dead: -- Inactive yeasts	FREE
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
2103.10	- Soya sauce	I
2103.20	- Tomato ketchup and other tomato sauces	I
ex 2103.90	- Other: -- Other than liquid mango chutney	I
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
2104.10	- Soups and broths and preparations therefor	I
2105	Ice cream and other edible ice, whether or not containing cocoa	VC
2106	Food preparations not elsewhere specified or included:	
ex 2106.90	- Other (except sugar syrups containing added flavouring or colouring matter and except fat emulsions containing more than 15 % by weight of milkfats)	VC
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. 20.09:	
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: -- Aerated beverages containing added sugar -- Other	VC FREE
ex 2202.90	- Other: -- Not containing milk or milkfats: --- Containing sugar (sucrose or invert sugar) -- Other	FREE FREE
2203	Beer made from malt:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
	- Of an alcoholic strength by weight:	
	-- Not exceeding 1,8 %	FREE
	-- Exceeding 1,8 % but not 2,8 %	VC
	-- Exceeding 2,8 %	I
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.10	- In containers holding 2 litres or less	FREE
2205.90	- Other	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
ex 2208.90	- Other:	
	-- Liqueurs and other spirituous beverages except for arrak, vodka of an alcoholic strength of 45,4 % vol or less and plum, pear or cherry brandy:	
	--- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	FREE
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
2905.43	-- Mannitol	FREE
2905.44	-- D-Glucitol (Sorbitol)	FREE
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
ex 2915.13	-- Esters of formic acid:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Esters of acetic acid:	

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 2915.39	-- Other: --- Esters of mannitol and esters of sorbitol	FREE
ex 2915.90	- Other: -- Esters of mannitol and esters of sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 2916.19	-- Other: --- Esters of mannitol and esters of sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 2917.19	-- Other: --- Itaconic acid and its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	-- Lactic acid, its salts and esters	FREE
2918.14	-- Citric acid	FREE
2918.15	-- Salts and esters of citric acid	FREE
ex 2918.19	-- Other:	

HS Heading No.	Description of products	Rate of Duty
	--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 2932.19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
ex 2932.90	- Other: -- Alphanethylglucoside -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE FREE
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:	
ex 2940.00	- Other than rhamnose, raffinose and mannose	FREE
2941	Antibiotics:	
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
3001	Glands and other organs of organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses, heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 3001.90	- Other: -- Heparin and its salts	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	FREE
3501.90	- Other	FREE
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: -- Containing more than 20 % of starch or starch products -- Other	VC FREE
3505.20	- Glues: -- Containing more than 20 % of starch or starch products -- Other	VC FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion or of resin emulsions	FREE
ex 3506.99	- Other: -- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 3507.90	- Other: -- Prepared enzymes containing foodstuffs	FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
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	VC
ex 3809.91	- Other: -- Of a kind used in the textile or like industries: --- Containing starch, or products derived from starch	VC
ex 3809.92	-- Of a kind used in the paper or like industries: --- Containing starch, or products derived from starch	VC
ex 3809.93	-- Of a kind used in the leather or like industries: --- Containing starch, or products derived from starch	VC
3823	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:	
ex 3823.10	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins	FREE
3823.60	- Sorbitol other than that of sub-heading No. 2905.44	FREE
ex 3823.90	- Other: -- Crude calcium citrate -- Products of sorbitol cracking	FREE FREE

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty</u>
ex 3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	FREE
ex 3911.90	- Other: -- Adhesives with a basis of resin emulsions	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 3913.90	- Other: -- Other than hardened proteins or chemical derivatives of natural rubber	FREE

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TABLE VI TO PROTOCOL A
LIECHTENSTEIN, SWITZERLAND

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
10.10	-- Containing cocoa	v1
10.20	-- Flavoured or containing added fruit	100.-
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:	
40.00	- Sweet corn	v1
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:	
ex 31 00	-- Agar-agar	
	- Modified	FREE
	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	--- For technical uses	
	- modified	FREE
ex 32.90	--- Other	
	- modified	FREE
ex 39.00	-- Other	
	- modified	FREE
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols;	

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
1806	Chocolate and other food preparations containing cocoa:	
	- Cocoa powder, containing added sugar or other sweetening matter:	
10.10	-- Containing 65% or more by weight of sucrose	v1
10.20	-- Containing not more than 65% by weight of sucrose	v1
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	-- Other:	
	--- In bulk blocks:	
	---- Containing ingredients derived from milk, containing by weight of milk fats:	
20.91	----- More than 6%	v1
20.92	----- More than 3% but not more than 6%	v1
20.93	----- Not more than 3%	v1
20.94	----- Not containing ingredients derived from milk	v1
	--- Other:	
	---- Containing ingredients derived from milk:	
20.95	----- Containing fats other than milk fats (whether or not containing milk fats)	v1
20.96	----- Other	v1
	---- Not containing ingredients derived from milk:	
20.97	----- Containing fats	v1
20.99	----- Other	v1
	- Other, in blocks, slabs or bars:	
	-- Filled:	
	--- Containing ingredients derived from milk:	
31.11	---- Containing fats other than milk fats (whether or not containing milk fats)	v1
31.19	---- Other	v1
	--- Not containing ingredients derived from milk:	
31.21	---- Containing fats	v1
31.29	---- Other	v1
	-- Not filled:	
	--- Milk chocolate, containing by weight of milkfats:	
32.11	----- More than 6%	v1
32.12	----- More than 3% but not more than 6%	v1
32.13	----- Not more than 3%	v1
32.90	---- other	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	- Other	
	-- Containing ingredients derived from milk:	
90.11	--- Containing fats other than milk fats (whether or not containing milk fats)	vl
90.19	--- Other	vl
	-- Not containing ingredients derived from milk:	
90.21	--- Containing fats	vl
90.29	--- Other	vl
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of heading Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Preparations for infant use, put up for retail sale:	
	-- Containing goods of heading Nos. 0401 to 0404:	
10.11	--- Containing by weight more than 12% of milkfats	vl
10.12	--- Containing by weight more than 3% but not more than 12% of milkfats	vl
10.13	--- Not containing milkfats or containing by weight not more than 3%	vl
	-- Not containing goods of heading Nos. 0401 to 0404:	
10.21	--- Containing sugar	vl
10.22	--- Not containing sugar	vl
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:	
	-- Other containing to goods of Nos. 0401 to 0404:	
ex 20.81	--- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	vl
ex 20.82	--- Containing of by more than 12% but not more than 25% of milkfats - In containers of a weight not exceeding 2 kg	vl
20.83	--- Containing by weight not more than 12% of milkfats	vl
	-- Other, not containing goods of heading Nos. 0401 to 0404:	
ex 20.91	--- Containing by weight more than 25% of milkfats	

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	- In containers holding not more than 2 kg	v1
ex 20.92	--- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers holding not more than 2 kg	v1
	--- Not containing milkfats or containing by weight not more than 12% of milkfats:	
20.93	---- Containing fats	v1
20.99	---- Other	v1
	-- Other:	
	--- Malt extracts, of a dry content of:	
90.51	---- More than 80%	v1
90.52	---- Not more than 80%	v1
	--- Food preparations of goods of heading Nos. 0401 to 0404:	
	---- Other (than those of heading Nos. 1901.9061 to 1901.9067)	
	----- Containing milkfats, of a milkfat content by weight of:	
90.71	----- More than 50%	v1
90.72	----- More than 20% but not more than 50%	v1
90.73	----- More than 3% but not more than 20%	v1
90.74	----- Not more than 3%	v1
90.75	----- Not containing milkfat	v1
	--- Preparations containing the goods of heading Nos. 0401 to 0404 (other than the preparations of tariff items 1901.9061 to 1901.9075):	
ex 90.81	---- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
ex 90.82	---- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
90.89	---- Other	v1
	--- Other preparations:	
ex 90.91	---- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
ex 90.92	---- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	v1
	---- Not containing milkfats or containing by weight less than 12% of milkfats:	
	----- Of cereal flours, meals, starch or malt extracts:	
90.93	----- Containing fats	v1
90.94	----- Not containing fats	v1
	----- Other:	
90.95	----- Containing fats	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
	----- Not containing fats:	
90.96	----- Containing sugar or eggs	v1
90.99	----- Other	v1
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.00	-- Containing eggs	v1
19.00	-- Other	v1
20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	
30.00	- Other pasta	v1
	- Couscous:	
40.10	-- Uncooked, unprepared	v1
40.90	-- Other	v1
1903 .00 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
	- Made of potato starch	4.-
	- Other	2.-
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:	
10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20.-
	- Other	
	-- Other:	
90.20	--- Parboiled rice	24.-
90.90	--- Other	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
	- Crispbread:	
10.10	-- Not containing added sugar or other sweetening matter	vl
10.20	-- Containing added sugar or other sweetening matter	vl
	- Gingerbread and the like:	
20.10	-- Containing milkfats	vl
20.20	-- Containing other fats	vl
20.30	-- Not containing fat	vl
	- Sweet biscuits; waffles and wafers:	
	-- Sweet biscuits:	
30.11	--- Containing milkfats	vl
30.19	--- Other	vl
	-- Waffles and wafers:	
30.21	--- Not containing added sugar or other sweetening matter	vl
30.22	--- Containing added sugar or other sweetening matter	vl
	- Rusks, toasted bread and similar toasted products:	
40.10	-- Not containing added sugar or other sweetening matter	vl
	-- Containing added sugar or other sweetening matter	
40.21	--- Rusks	vl
40.29	--- Other	vl
	- Other	
	-- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:	
	--- Not put up for retail sale:	
90.11	---- Bread crumbs	vl
90.12	---- Other	vl
	--- Put up for retail sale:	
90.13	---- Matzos	vl
90.19	---- Other	vl
90.20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products	32.-
	-- Other:	
90.92	--- Other, not containing added sugar or other sweetening matter	vl
	--- Other, containing added sugar or other sweetening matter:	

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
90.93	---- Containing milkfat	v1
90.94	---- Containing other fats	v1
90.95	---- Not containing fat	v1
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other:	
	-- Vegetables and other edible parts of plants:	
90.21	--- Sweet corn (<i>Zea mays var.saccharata</i>)	v1
2004	Other vegetables prepared or pre-served otherwise than by vinegar or acetic acid, frozen:	
	- Other vegetables and mixtures of vegetables:	
	-- In containers, of a weight exceeding 5 kg:	
ex 90.19	--- Other - Sweet corn (<i>Zea mays var.saccharata</i>)	v1
	-- In containers, of a weight not exceeding 5 kg:	
90.23	--- Sweet corn (<i>Zea mays var.saccharata</i>)	v1
2005	Other vegetables prepared or pre-served otherwise than by vinegar or acetic acid, not frozen:	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, consisting mainly of potatoes:	
20.11	--- Containing by weight more than 80% of potatoes	v1
20.12	--- Containing by weight not more than 80% of potatoes	v1
80.00	- Sweet corn (<i>Zea mays var.saccharata</i>)	v1
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or pre-served, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.10	--- Peanut butter	v1

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
91.00	- Other, including mixtures other than those of subheading No. 2008.19: -- Palm hearts -- Other:	v1
99.93	---- Other: ---- Corn other as sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	v1
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:	
10.90	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Other	v1
20.90	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Other	
ex 30.00	- Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof: -- Whole or in pieces -- Other	1.60 v1
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
ex 20.00	- Inactive yeasts; other single-cell micro-organisms, dead; -- Yeasts, natural, dead	4.-
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
10 00	- Soya sauce	FREE
20 00	- Tomato ketchup and other tomato sauces	FREE

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
90 00	- Other	FREE
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
10 00	- Soups and broths and preparations therefor	FREE
2105	Ice cream and other edible ice, whether or not containing cocoa	
	- Containing cocoa	v1 (1)
	- Other	v1 (2)
2106	Food preparations not elsewhere specified or included:	
	- Protein concentrates and textured protein substances:	
10 11	-- Containing milkfats, other fats or sugar	v1
10 19	-- Other	v1
	- Other:	
	-- Non-alcoholic mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
90 21	--- Containing added sugar or other sweetening matter, containing by weight more than 60% of sucrose	v1
90 22	--- Containing added sugar or other sweetening matter, containing by weight more than 50% but not more than 60% of sucrose	v1
90 23	--- Containing added sugar or other sweetening matter, containing by weight not more than 50% of sucrose	v1
90 24	--- Not containing added sugar or other sweetening matter	v1
90 30	-- Protein hydrolysates and yeast autolysates	20.-
90 40	-- Chewing-gum and sweets, tablets, pastilles and similar products, not containing sugar	v1
	-- Other food preparations:	
	--- Other	

1 Switzerland applies until further notice instead of the variable components a fixed rate of Fr. 47.50.

2 Switzerland applies until further notice instead of the variable a fixed rate of Fr. 100.-.

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<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
	---- Containing by weight, of milkfats:	
90 81	----- More than 50%	vl
90 82	----- More than 20% but not more than 50%	vl
90 83	----- More than 3% but not more than 20%	vl
90 84	----- Not more than 3%, not including articles of heading No. 2106.9091	vl
	---- Containing other fats, of a fat content of:	
90 91	----- More than 40%	vl
90 92	----- More than 10%, but not more than 40%	vl
90 93	----- Not more than 10%	vl
	---- Not containing fats:	
	----- Containing sugar, of a sugar content of:	
90 94	----- More than 50%	vl
90 95	----- Not more than 50%	vl
90 96	----- Containing cereals, malt extracts or eggs (not containing sugar)	vl
90 99	----- Other	vl
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:	
10 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured	6.40
	- Other:	
90 90	-- Other	6.40
2203	Beer made from malt (1,2)	
00 10	- In containers holding more than 2 hl	6.-
00 20	- In containers holding more than 2 l but not more than 2 hl	3.50
	- In containers holding not more than 2 l:	
00 31	-- In glass bottles	6.-
00 39	-- Other	8.-

1 In addition to the Customs duty, beer of this tariff item shall be liable to an additional duty of fr. 3.30/hl.

2 In addition to the Customs duty and the additional duty, beer of this tariff item shall be liable to a beer tax of 14.4 c./l.

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	- In containers holding 2 l or less:	
10 10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
10 20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
	- Other:	
90 10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
90 20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
	- Other:	
ex 90 90	- - Other: - Liqueurs and other sweetened, even flavoured spirits: containing sugar or eggs	45.-
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
43 00	-- Mannitol	v1
44 00	-- D-glucitol (sorbitol)	v1
ex2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Esters of mannitol or sorbitol	FREE
2916	Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex 19 00	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other: - Esters of mannitol or sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 19 00	-- Other - Itacon acids, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
11 00	-- Lactic acid, its salts and esters	FREE
14 00	-- Citric acid	FREE
15 00	-- Salts and esters of citric acid	FREE
16 00	-- Gluconic acid, its salts and esters	FREE
ex 19 00	-- Other: - Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters	FREE
2932	Heterocyclic compounds with oxygen hetero-atom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19 00	-- Other: - Anhydrides of mannite or sorbite (e.g. sorbitan) not including maltol and isomaltol	FREE
ex 90 00	- Other: - Alphanethylglucosid	FREE

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex2940.00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 2937, 2938 and 2939: - Sorbose, its salts and esters	FREE
2941	Antibiotics:	
ex 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof: - Penicilline (1)	FREE
3001	Glands and other organs, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 90 00	- Other: - Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
ex 90 00	- Other - Casein glues	15.-
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10 00	- Dextrins and other modified starches - Esterified or etherified starches (2) - Other (2)	FREE 4.80
20 00	- Glues (2)	4.80

1 Subject to health legislation.

2 Products for animal feeding are in addition subject to price supplements in accordance with the Federal law of agriculture

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*)</u> fr/100 kg gross
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: - On the basis of emulsions of sodium silicates	FREE
ex 99 00	- Other: -- Other: - On the basis of emulsions of sodium silicates	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 90 00	- Other: - Prepared enzymes containing substances with nutritive value	v1
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:	
10 00	- With a basis of a amylaceous substances: - Prepared saizing agents; prepared primer	FREE
3823	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:	
ex 10 00	- Prepared binders for foundry moulds or cores: - On the basis of artificial resins	FREE
60 00	- Sorbitol other than that of subheading No. 2905.44	v1

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

<u>HS Heading No.</u>	<u>Description of products</u>	<u>Rate of Duty(*) fr/100 kg gross</u>
ex 90 90	- Other: -- Other: - Products of cracking or sorbitol	FREE
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms: - Petroleum resins, coumarone-resins, indene-resins, coumarone-indene resins and polyterpenes:	
ex 10 10	-- In dispersion or solution not in water-medium: - Glues on the basis of emulsions of these resins	FREE
ex 10 90	-- Other: - Glues on the basis of emulsions of these resins	FREE
ex 90 00	- Other: - Glues on the basis of emulsions of these resins	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 90 00	- Other: - Dextrins and other products than hardened protein	FREE

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(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation.

TABLE VII TO PROTOCOL AICELAND

List 1

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
0403.1001	- - Containing cocoa	40
0403.1003	- - As beverage	40
	- Other:	
0403.9001	- - Containing cocoa	40
0403.9003	- - As beverage	40
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.1000	- Chewing gum, whether or not sugarcoated	40
	- Other:	
1704.9005	- -Preparations of gum Arabic	40
1704.9009	- -Other	40
1806	Chocolate and other food preparations containing cocoa: - Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2009	- - Other - Other, in blocks, slabs or bars:	40

1806.3100	- - Filled	40	
	- - Not filled:		
1806.3201	- - Cooking chocolate in bars and slabs, containing only cocoa beans, sugar and not more than 30% of cocoa butter	40	
1806.3209	- - Other	40	
	- Other:		
1806.9002	- - Food specially prepared for dietetic purposes	40	
1806.9003	- - Easter eggs	40	
1806.9009	- - Other	40	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:		
ex 1901.9000	- - Other:		
	- - Malt extract	20	
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:		
1905.1000	- Crispbread	32	
1905.2000	- Gingerbread and the like	32	
	- Sweet biscuits; waffles and wafers:		
	- - Coated or covered with chocolate or with fondants containing cocoa:		
1905.3011	- - - Sweet biscuits	32	
1905.3019	- - - Other	32	
	- - Other:		
1905.3091	- - - Sweet biscuits	32	
1905.3099	- - - Other	32	101

1905.4000	- Rusks, toasted bread and similar toasted products	32
2101	Extracts, essences and concentrates of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.3000	- - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	28
2102	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
2102.1000	- Active yeasts	32
	- Inactive yeasts; other single-cell micro-organisms, dead:	
2102.2001	- - Inactive yeasts	32
2102.3001 and 2102.3009	- Prepared baking powders	40
2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
ex 2194.1004 and 2104.1009	- Soups and broths and preparations therefor, excluding soup powder in packing of 5 kg. or more	40
2106	Food preparations not elsewhere specified or included: - Other:	
102 2106.9031 and 2106.9039	- - Powder for making desserts	40

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 and vegetable juices of heading No. 2009:	
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1001	- - Carbonated beverages	40
2202.1009	- - Other	40
	- Other:	
2202.9001	- - Of dairy products with other ingredients, provided that the dairy products are 75% or more by net weight	40
2202.9009	- - Other	40
2203	Beer made from malt:	
2203.0001	- Malt ale and other fermentation ale, of an alcoholic strength by volume more than 0.5% and not exceeding 2.25% vol.	40
2203.0009	- Other	40
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.1000	- Casein	12
3501.9000	- Other	12
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	

3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	16
	- Other:	
3506.9100	- - Adhesives based on rubber or plastics (including artificial resins)	12
3506.9900	- - Other	12

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List 2

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
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:	
1702.5000	- Chemically pure fructose	18
1702.9004	- Other, including invert sugar: - - Chemically pure maltose	18
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.1000	- Preparations for infant use, put up for retail sale, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%: - - Food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa - - Other	100 50

ex 1901.2000	- Mixes and doughs for preparations of bakers' wares of heading No. 1905, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less 10%:	
	- - Food preparations of goods of headings Nos. 0401 to 0404 not containing cocoa	100
	- - Other	50
ex 1901.9000	- Other, excluding malt extract and preparations of headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	50
	- - Powder for making desserts	100
	- - Preparations of goods in headings Nos. 0401 to 0404 not containing cocoa	100
	- - Other	50
1902	Pasta, whether or not cooked or stuffed) with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	-- Containing eggs	60
1902.1900	- - Other	60
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
1902.2009	- - Other	100
1902.3000	- - Other pasta	100
	- Couscous:	
1902.4001	- - Cooked	100
1902.4009	- - Other	60
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
106 1903.0001	- In retail packings 5 kg or less	20
1903.0009	- Other	20

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); in grain form, pre-cooked or otherwise prepared:	
1904.1000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	50
1904.9000	- Other	50
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: - Other:	
ex 2001.9009	- - Sweet corn	60
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
ex 2005.4000	- Peas (<i>Pisum sativum</i>): - - Preparations solely of peas	50
ex 2005.5900	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.): - - Other:	
2005.8000	- - - Preparations based solely in bean flour	50
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	60
ex 2005.9000	- Other vegetables and mixtures of vegetables: - - Mixtures of vegetables which have potato chips as a basic ingredient	100
ex 2005.9000	- - Mixtures of based on vegetable flour	50
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	

		- Other, including mixtures other than those of sub-heading No. 2008.19:	
2008.9100		- - Palm hearts	100
		- - Other:	
ex 2008.9909		- - - Other edible parts of plants, n.e.s.	100
2101		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates:	
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.1001		- - Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	100
		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
2101.2001		- - Tea preparations consisting of a mixture of tea, milk powder and sugar	100
2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
		- Other:	
108	2103.9001	- - Preparations of vegetable sauces with the basic ingredients	

	of flour, meal, starch or malt extract	50
2104	Soups and broths and preparations therefor; homo- genised composite food preparations: - Soups and broths and preparations therefor:	
2104.1001	- - Preparations of vege- table soups with basic ingredients of flour, meal, starch or malt extract	50
2106	Food preparations not else- where specified or included:	
2106.1000	- Protein concentrates and textured protein substances	100
	- Other:	
	- - Fruit juices, prepared or mixed more than specified in No. 2009:	
2106.9011	- - - Unfermented and not containing sugar, in containers of 50 kg or more	50
2106.9019	- - - Other	50
	- - Preparations for making beverages:	
2106.9021	- - - Non-alcoholic preparations (concentrated extracts)	30
2106.9022	- - - Flavoured or coloured syrup	100
ex 2106.9029	- - - Emergency foods, provided the containers make plain their special use	20
ex 2106.9029	- - - Foods specially prepared for diabetics, provided the containers make plain their special use	50
2106.9029	- - - Other	100
2106.9041	- - Candy, containing neither sugar nor cocoa	100
2106.9042	- - Fruit soups and porridge	100
ex 2204	Wine of fresh grapes, including fortified wines; grape must other than of heading No. 2009: - Other wine; grape must with fermentation prevented or	109

		arrested by the addition of alcohol:	
		- - In containers of 2 l or less:	
	2204.2101	- - - Fortified grape must	20
		- - - Other	
	2204.2901	- - - Fortified grape must	20
2205		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	2205.1000	- In containers of 2 l or less	20
	2205.9000	- Other	20
2208		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
		- Compound alcoholic preparations of a kind used for the manufacture of beverages:	
	2208.1001	- - Of an alcoholic strength by volume of more than 2.25% vol	20
	2208.1009	- - Other	20
		- Spirits obtained by distilling grape wine or grape marc:	
	2208.2001	- - Cognac	20
	2208.2009	- - Other	20
	2208.3000	- Whiskies	20
	2208.4000	- Rum and tafia	20
		- Gin and Geneva:	
	2208.5001	- - Gin	20
	2208.5002	- - Geneva	20
		- Other:	
	2208.9001	- - Of an alcoholic strength by volume of more than 2.25% vol:	
		- - Ethanol, undenatured, of a strength less than 80% by volume	25
		- - Other	20
	2208.9002	- - Aqua vitae (brennivín)	20
110	2208.9003	- - Vodka	20
	2208.9004	- - Liqueurs	20
	2208.9009	- - Other	20

ex 2520	Gypsum,; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders: - Plasters:	
2520.2001	- - Plasters specially prepared for use in dentistry	50
2839	Silicates; commercial alkali metal silicates:	
ex 2839.9000	- Other; excluding commercial metal silicates (lithium-, rubidium-, cesium- and francium silicates)	50
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Saturated monohydric alcohols:	
2905.1200	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	18
2905.1300	- - Butan-1-ol (n-butyl alcohol)	18
2905.1400	- - Other butanols	18
2905.1500	- - Pentanol (amyl alcohol) and isomer thereof	18
2905.1600	- - Octanol (octyl alcohol) and isomers thereof	18
2905.1700	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	18
2905.1900	- - Other - Unsaturated monohydric alcohols:	18
2905.2100	- - Allyl alcohol	18
2905.2200	- - Acyclic terpene alcohols	18
2905.2900	- - Other - Diols:	18
2905.3200	- - Propylene glycol (propane-1,2-diol)	18
2905.3900	- - Other - Other polyhydric alcohols:	18

2905.4100	- - 2-Ethyl-2-(hydroxymethyl propane-1,3-diol (trimethylolpropane)	18
2905.4200	- - Pentaerythritol	18
2905.4300	- - Mannitol	18
2905.4400	- - D-glucitol (sorbitol)	18
2905.4900	- - Other	18
2905.5000	- Halogentaed, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	18
2911 2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2915	Saturated acyclic mono-carboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
2915.1200	- - Salts of formic acid	18
2915.1300	- - Esters of formic acid	18
	- Acetic acid and its salts; acetic anhydride:	
2915.2100	- - Acetic acid	18
2915.2200	- - Sodium acetate	18
2915.2300	- - Cobalt acetates	18
2915.2400	- - Acetic anhydride	18
2915.2900	- - Other	18
	- Esters of acetic acid:	
2915.3100	- - Ethyl acetate	18
2915.3200	- - Vinyl acetate	18
2915.3300	- - N-Butyl acetate	18
2915.3400	- - Isobutyl acetate	18
2915.3500	- - 2-Ethoxyethyl acetate	18
2915.3900	- - Other	18
2915.4000	- Mono-, di- or trichloroacetic acids, their salts and esters	18
2915.5000	- Propionic acid, its salts and esters	18
112 2915.6000	- Butyric acids, valeric acids, their salts and esters	18

2915.7000	- Palmitic acid, stearic acid, their salts and esters	18
2915.9000	- Other	18
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	- - Acrylic acid and its salts	18
2916.1200	- - Esters of acrylic acid	18
2916.1300	- - Methacrylic acid and its salts	18
2916.1400	- - Esters of methacrylic acid	18
2916.1500	- - Oleic, linoleic or linolenic acids, their salts and esters	18
2916.1900	- - Other	18
2916.2000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	- - Benzoic acid, its salts and esters	18
2916.3200	- - Benzoyl peroxide and benzoyl chloride	18
2916.3300	- - Phenylacetic acid, its salts and esters	18
2916.3900	- - Other	18
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters	18
2917.1200	- - Adipic acid, its salts and esters	18
2917.1300	- - Azelaic acid, sebacic acid, their salts and esters	18
2917.1400	- - Maleic anhydride	18
2917.1900	- - Other	18
2917.2000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	- - Dibutyl orthophthalates	18
2917.3100	- - Dicotyl orthophthalates	18
2917.3300	- - Dionyl or didecyl orthophthalates	18
2917.3400	- - Other esters of orthophthalic acid	18
2917.3500	- - Phthalic anhydride	18
2917.3600	- - Terephthalic acid and its salts	18
2917.3700	- - Dimethyl terephthalate	18
2917.3900	- - Other	18
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives;	
	- Carboxylic acids with alcohol function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	- - Lactic acid, its salts and esters	18
2918.1200	- - Tartaric acid	18
114 2918.1300	- - Salts and esters of tartaric acid	18
2918.1400	- - Citric acid	18

2918.1500	- - Salts and esters of citric acid	18
2918.1600	- - Gluconic acid, its salts and esters	18
2918.1700	- - Phenylglycolic acid (mandelic acid), its salts and esters	18
2918.1900	- - Other	18
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.2100	- - Salicylic acid and its salts	18
2918.2200	- - O-Acetylsalicylic acid, its salts and esters	18
2918.2300	- - Other esters of salicylic acid and their salts	18
2918.2900	- - Other	18
2918.3000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
2918.9000	- Other	18
2932	Heterocyclic compounds with oxygen hetero-atom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	- - Tetrahydrofuran	18
2932.1200	- - 2-Furaldehyde (furfuraldehyde)	18
2932.1300	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	18
2932.1900	- - Other	18
	- Lactones:	
2932.2100	- - Coumarin, methylcoumarins and ethylcoumarins	18
2932.2900	- - Other lactones	18
2932.9000	- Other	18

	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	- - Phenazone (antipyrin) and its derivatives	18
2933.1900	- - Other	18
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2900	- - Other	18
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	- - Pyridine and its salts	18
2933.3900	- - Other	18
2933.4000	- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	18
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
2933.5900	- - Other	18
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	- - Melamine	18
2933.6900	- - Other	18
	- Lactams:	
2933.7100	- - 6-Hexanelactam (epsilon-caprolactam)	18
2933.7900	- - Other lactams	18
2933.9000	- Other	18
2934	Other heterocyclic compounds:	
2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	18
2934.2000	- Compounds containing a benzothiazole ringsystem (whether or not hydrogenated), not further fused	18
2934.3000	- Compounds containing a phenothiazine ringsystem	

	(whether or not hydrogenated), not further fused	18
2934.9000	- Other	18
2940 2940.0000	Sugars, chemically pure, other than sucrose, maltose, glucose and fructose; sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939.	18
ex2941	Antibiotics:	
2941.1000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10
2941.2000	- Streptomycins and their derivatives; salts thereof	10
2941.3000	- Tetracyclines and their derivatives; salts thereof	10
2941.4000	- Chloramphenicol and its derivatives; salts thereof	10
2941.5000	- Erythromycin and its derivatives; salts thereof	10
2941.9000	- Other	10
3006	Pharmaceutical goods specified in Note 3 to this Chapter:	
	- Dental cements and other dental fillings; bone reconstruction cements:	
3006.4002	- - Silver amalgams for dental fillings	50
ex 3006.6000	- Chemical contraceptive preparations based on hormones or permicides:	
	- - Chemical contraceptive preparations based on hormones	50
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti- rust or anti-corrosion preparations and mould release preparations, based	

- on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:
- Containing petroleum oils or oils obtained from bituminous minerals:
- ex 3403.1100 - - Preparations for the treatment of textile materials, leather furskins or other materials:
- - - Waterdispersible textile lubricating preparations containing a high proportion of surface-active agents together with mineral oils and other chemicals 50
 - - Other:
- 3403.1901 - - - Anti-rust preparations based on lanolin and dissolved in white spirit even if the content of white spirit is 70% or more by weight 50
- 3407 Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):
- 3407.0001 - Preparations for use in dentistry, with a basis of plaster 50

3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505.1000	- Dextrins and other modified starches	25
3505.1000	- Glues	25
3801	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
ex 3801.2000	- Colloidal or semi-colloidal graphite:	
	- - Colloidal graphite suspended in oil and semi-colloidal graphite	50
ex 3801.3000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings, excluding carbons for making carbon brushes	50
	- Other:	
ex 3801.9000	- - Preparations based on graphite or other carbon in the form of pastes, mixed with oil	50
3804 3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803, excluding concentrated sulphite lye	50
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymen; pine oil contain-	

ing alphaterpineol as the main constituent:

ex 3805.9000 - Other:
 - - Crude para-cymen other than sulphite terpentine 50

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:

- With a basis of amylaceous substances:
 ex 3809.1000 - - Auxillary preparations 50
 ex 3809.1000 - - Other 25
 - Other:
 - - Of a kind used in the textile or like industries:
 ex 3809.9100 - - - Auxillary preparations 50
 ex 3809.9100 - - - Other 25
 - - Of a kind used in the paper or like industries:
 ex 3809.9201 - - - Auxillary preparations 50
 ex 3809.9201 - - - Other 25
 - - Of a kind used in the leather or like industries:
 ex 3809.9309 - - - Auxillary preparations 50
 ex 3809.9309 - - - Other 25

3811

Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:

- Anti-knock preparations:
 ex 3811.1100 - - Based on lead compounds, excluding for mineral oils, including gasoline 50
 120 ex 3811.1900 - - Other, excluding for mineral oils, including gasoline 50

ex 3811.2100	- - Containing petroleum oils or oils obtained from bituminous minerals, excluding for mineral oils	50
ex 3811.2900	- - Other, excluding for mineral oils	50
ex 3811.9000	- Other, excluding for mineral oils, including gasoline	50
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
3812.2000	- Compound plasticisers for rubber or plastics	50
3812.3000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	50
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:	
3817.1000	- Mixed alkylbenzenes	50
3817.2000	- Mixed alkylnaphthalenes	50
3818 3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	50
3823	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:	

3823.1000	- Prepared binders for foundry moulds or cores, excluding foundry core binders based on natural resinous products	50
3823.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	50
3823.5000	- Non-refractory mortars and concretes	50
3823.6000	- Sorbitol other than that of subheading No. 2905.44	50
	- Other:	
ex 3823.9001	- - Raw materials or auxiliary preparations for the production of industrial goods, n.e.s., excluding emulsifiers and preparations for tanning	50
3823.9002	- - Compound hardening agents	50
3823.9003	- - Inorganic composite solvents and thinners	50
3823.9004	- - Anti-rust preparations	50
3823.9005	- - Refrigerants	50
3823.9006	- - Residual products of the chemical or allied industries, n.e.s.	50
3823.9009	- - Other	50
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene resins):	
	- Other:	
3919.9001	- - Wall and ceiling covering	40
3919.9009	- - Other	40
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its	

salts and esters; linoxyn:

	- Other:	
3919.9001	- - Wall and ceiling covering	30
3919.9009	- - Other	30

ex 3920

Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins), excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm

40

ex 3920

Other plates, sheets, film, foil, and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn, excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm

30

ex 3921

Other plates, sheets, film, foil and strip, of plastics of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives,

coumarone-indene resins),
excluding products for photo-
engravings, shoe manufacture
and products not patterned or
printed of a thickness not
exceeding 0.4 mm

40

ex 3921

Other plates, sheets, film,
foil and strip, of plastics,
of other high polymers,
artificial resins and artificial
plastic materials, including
alginic acid; its salts and
esters; linoxyn, excluding
products for photoengravings,
shoe manufacture and products
not patterned or printed of a
thickness not exceeding 0.4 mm

30

* * * * *

TABLE VIII TO PROTOCOL A
CSFR

Heading No.	H.S. Code	Description of products	Rate of Duty **	Year *
<u>04.03</u>		<u>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.</u>		
ex	0403.10 51 to 99	- Yogurt: --Flavoured or containing added fruit or cocoa	10	2
ex	0403.90 71 to 99	- Other: -- Flavoured or containing added fruit or cocoa	30	3
<u>15.17</u>		<u>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. 15.16.</u>		

** Applies from 1.1.1992 to 31.12.1994.

* Column "years" indicates number of years in which the non-agricultural component in import duty will be gradually abolished starting from 1 January 1995.

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
ex	1517.10 10	- Margarine, excluding liquid margarine: -- Containing more than 10% but not more than 15% by weight of milkfats	20	2
ex	1517.90 10	- Other: -- Containing more than 10% but not more than 15% by weight of milkfats	20	2
<u>17.04</u>		<u>Sugar confectionery (including white chocolate), not containing cocoa.</u>		
	1704.10	- Chewing gum, whether or not sugar-coated	25	1
	1704.90 10	- Other: -- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	25	1
	30	-- White chocolate	25	1
	51 to 99	-- Other	25	3
<u>18.03</u>		<u>Cocoa paste, whether or not defatted.</u>	6	2
<u>18.04</u>		<u>Cocoa butter, fat and oil.</u>	1,5	2
<u>18.05</u>		<u>Cocoa powder, not containing added sugar or other sweetening matter.</u>	10	2
<u>18.06</u>		<u>Chocolate and other food preparations containing cocoa.</u>	15	3
<u>19.01</u>		<u>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included.</u>		
	1901.10	- Preparations for infant use, put up for retail sale	11	1

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	11	1
	1901.90	- Other:		
		-- Malt extract	9.8	3
	90	-- Other	9.8	3
<u>19.02</u>		<u>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.</u>		
		- Uncooked pasta, not stuffed or otherwise prepared :		
	1902.11	-- Containing eggs	12	2
	1902.19	-- Other	12	2
ex	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:		
		-- Other:		
	91	--- Cooked	13	1
	99	--- Other	12	1
	1902.30	- Other pasta	10	1
	1902.40	- Couscous	11	1
<u>19.03</u>		<u>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</u>	4	1
<u>19.04</u>		<u>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared.</u>		
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products		
	10	-- Obtained from maize	9	1
	30	-- Obtained from rice	free	-

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	90	-- Other	9	1
	1904.90	- Other:		
	10	-- Rice	35	1
	90	-- Other	9	1
<u>19.05</u>		<u>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.</u>		
	1905.10	- Crispbread	9	2
	1905.20	- Gingerbread and the like	10	2
	1905.30	- Sweet biscuits; waffles and wafers:		
	11 to 59	--- Waffles and wafers:	10	3
	91	---- Salted, whether or not filled	10	1
	99	---- Other	10	3
	1905.40	- Rusks, toasted bread and similar toasted products	10	1
	1905.90	- Other	10	1
21.01		<u>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.</u>		
ex	2101.10	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
	99	-- Preparations: --- Other	5	1

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	5	1
	2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	16	3
<u>21.02</u>		<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.</u>		
	2102.10	- Active yeasts:		
	10	-- Culture yeast	10	3
	31 to 39	-- Bakers' yeast	8	3
	90	-- Other	8	3
ex	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:		
	11	-- Inactive yeasts: --- In tablet, cube or similar form, or immediate packing of a net content not exceeding 1 kg	8	1
	2102.30	- Prepared baking powders	9	1
<u>21.03</u>		<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</u>		
	2103.10	- Soya sauce	free	-
	2103.20	- Tomato ketchup and other tomato sauces	10	3
ex	2103.30	- Mustard flour and meal and prepared mustard:		
	90	-- Prepared mustard	9	1
ex	2103.90	- Other:		
	90	-- Other	10	1

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
<u>21.04</u>		<u>Soups and broths and preparations therefor; homogenised composite food preparations.</u>		
	2104.10	- Soups and broths and preparations therefor	7	1
	2104.20	- Homogenised composite food preparations	10	1
<u>21.05</u>		<u>Ice cream and other edible ice, whether or not containing cocoa.</u>	6	3
<u>21.06</u>		<u>Food preparations not elsewhere specified or included.</u>		
	2106.10	- Protein concentrates and textured protein substances	8.8	1
ex	2106.90	- Other:		
	10	-- Cheese fondues	8.2	1
	91	--- Other: --- Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1.5 % milkfat, 2.5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	8.2	1
	99	--- Other	8.2	1
<u>22.02</u>		<u>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. 20.09.</u>		
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	11	1
ex	2202.90	- Other:		
	10	-- Not containing products of heading Nos. 0401 to 0404 or fat obtained from products of heading Nos. 0401 to 0404:		

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
		--- Containing sugar (sucrose or invert sugar)	11	1
	91 to 99	-- Other	11	1
<u>22.03</u>		<u>Beer made from malt.</u>	24	1
<u>22.05</u>		<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</u>		
	2205.10	- In containers holding 2 l. or less	20	2
	2205.90	- Other	20	2
<u>22.08</u>		<u>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.</u>		
ex	2208.10	- Compound alcoholic preparations of a kind used for the manufacture of beverages:		
	90	-- Other	25	1
	2208.20	- Spirits obtained by distilling grape wine or grape marc	25	1
	2208.30	- Whiskies	15	1
	2208.40	- Rum and tafia	15	1
	2208.50	- Gin and Geneva	15	1
ex	2208.90	- Other:		
	11	-- Arrack, in containers holding:		
	19	--- 2 litres or less	15	1
		--- More than 2 litres	15	1
		-- Vodka of an alcoholic strength by volume of 45.4% vol or less and plum, pear or cherry spirit (excluding liqueurs), in containers holding:		
	31 + 33	--- 2 litres or less	15	1
	39	--- More than 2 litres	15	1
		-- Other spirits, liqueurs and other spirituous beverages, in containers holding:		

Heading No.	H.S. Code	Description of products	Rate of Duty**	Year *
	51 + 53	--- 2 litres or less	15	1
		--- More than 2 litres		
		-- Other spiritous beverages in containers holding:		
	55 and 59	--- 2 litres or less	15	1
	71 to 79	--- More than 2 litres	15	1
		-- Udenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, in containers holding:		
	91	--- 2 litres or less	25	1
	99	--- More than 2 litres	25	1

* * * * *

PROTOKOLL A

rörande varor som avses i artikel 2, punkt b)

Artikel 1

Bestämmelserna i avtalet skall tillämpas på de varor som upptagits i lista I.

Artikel 2

1. För att hänsyn skall kunna tas till prisskillnaderna på jordbruksråvaror ingående i de varor som finns upptagna i de listor som hänvisas till i denna artikel, skall avtalet inte hindra:

- i) att en rörlig avgift eller en schablonavgift uttas vid import eller att interna prisutjämningsåtgärder vidtas;
- ii) att åtgärder vidtas vid export.

2. Prisutjämningsåtgärderna skall inte överstiga skillnaderna mellan det inhemska priset och världsmarknadspriiset på de jordbruksråvaror som ingår i varorna i fråga. Om det inhemska priset på en jordbruksråvara i ursprungslandet är lägre än världsmarknadspriiset, får dock importlandet ta detta faktum i beaktande vid beräkning av utjämningsåtgärden.

3. För varor upptagna i listorna II, III, IV, V och VI skall respektive EFTA-stat ge Tjeckoslovakien de koncessioner som framgår av dessa listor.

4. Den behandling som Island ger finns angiven i lista VII. Tullavgifterna anges i lista 1 och de fiskala tullarna i lista 2. Island får emellertid ersätta tullavgifterna och de fiskala tullarna med andra prisutjämningsåtgärder i enlighet med vad som sägs i punkterna 1 och 2 ovan men ingen sådan åtgärd skall resultera i en mindre gynnsam behandling av Tjeckoslovakien än den Island ger den Europeiska ekonomiska gemenskapen.

5. För varor upptagna i lista VIII skall Tjeckoslovakien ge EFTA-staterna de koncessioner som framgår av listan.

6. Tjeckoslovakien skall på ett tidigt stadium informera EFTA-staterna om varje beslut att införa prisutjämningsystem för att kunna ta hänsyn till prisskillnaderna på jordbruksprodukter som ingår i de bearbetade varorna. Ett sådant system skall införas samma dag och med samma regler och varuomfattning i relation till EFTA-staterna som kommer att bli fallet beträffande den Europeiska ekonomiska gemenskapen.

Artikel 3

1. EFTA-staterna skall meddela Tjeckoslovakien och Tjeckoslovakien skall meddela EFTA-staterna alla prisutjämningsåtgärder som tillämpas i enlighet med artikel 2 i detta protokoll.

2. Tjeckoslovakien och EFTA-staterna skall informera varandra om alla ändringar i den behandling som ges den Europeiska ekonomiska gemenskapen.

EFTA-staterna och Tjeckoslovakien skall vartannat år granska utvecklingen av sin handel med varor som omfattas av detta protokoll. En första granskning skall ske innan slutet av år 1993. I ljuset av dessa granskningar och med beaktande av avtalen mellan parterna och den Europeiska ekonomiska gemenskapen på detta område skall EFTA-staterna och Tjeckoslovakien besluta om eventuella ändringar beträffande de varor som omfattas av detta protokoll liksom om eventuell utveckling av prisutjämningsystemets regler.

LISTA I TILL PROTOKOLL A

Tulltaxenr/ HS nr	Varuslag
14.04 1404.20	Vegetabiliska produkter, inte nämnda eller inbegripna någon annanstans: – bomullslinters
15.16 ur 1516.20	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, som helt eller delvis hydrerats, omförestrats (även in-ternt) eller elaidiniserats, även raffinerade men inte vidare bearbetade: – vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor: – – hydrerad ricinolja s.k. opalvax
15.18 ur 1518.00	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, kokta, oxiderade, dehydratiserade, faktiserade, blåsta, polymeriserade genom upphettning i vakuum eller i inert gas eller på annat sätt kemiskt modifierade, med undantag av produkter enligt nr 15.16; oätliga blandningar eller beredningar av animaliska eller vegetabiliska fetter eller oljor eller av fraktioner av olika fetter eller oljor enligt detta kapitel, inte nämnda eller inbegripna någon annanstans: – linoxyn

LISTOR TILL PROTOKOLL A

II ÖSTERRIKE

III FINLAND

IV NORGE

(varulistorna utelämnade här)

LISTA V TILL PROTOKOLL A
SVERIGE

SÖ 1992: 49

Tulltaxenr/ HS nr	Varuslag	Tullsats ¹
04.03	Kärmjolk, filmjolk, gräddfil, yoghurt, kefir och annan fermenterad eller syrad mjolk och grädde, även koncentrerade, försatta med socker eller annat sötningsmedel, smaksatta eller innehållande frukt, bär, nötter eller kakao:	
ur 0403.10	- yoghurt: -- smaksatt eller innehållande frukt, bär, nötter eller kakao	VC
ur 0403.90	- andra slag: -- smaksatt eller innehållande frukt, bär, nötter eller kakao	VC
07.10 0710.40	Köksväxter (även ångkokta eller kokta i vatten), frysta: - sockermajs (Zea mays var. saccharata)	VC
07.11	Köksväxter tillfälligt konserverade (t.ex. med svavel-dioxidgas eller i saltvatten, svavelsyrlighetsvatten eller andra konserverande lösningar) men olämpliga för direkt konsumtion i detta tillstånd:	
ur 0711.90	- andra köksväxter; blandningar av köksväxter: -- sockermajs (Zea mays var. saccharata)	VC
15.19	Tekniska enbasiska fettsyror; sura oljor från raffinering; tekniska fettalkoholer:	
1519.13	- tekniska enbasiska fettsyror; sura oljor från raffinering: -- tallfettsyra	FRI
17.02	Annat socker, inbegripet kemiskt ren laktos, maltos, glukos och fruktos, i fast form; sirap och andra sockerlösningar utan tillsats av aromämnen eller färgämnen; konstgjord honung, även blandad med naturlig honung; sockerkulör:	
1702.50	kemiskt ren fruktos	FRI
ur 1702.90	- andra slag, inbegripet invertsocker: -- kemiskt ren maltos	FRI
17.04	Sockerkonfektyrer (inbegripet vit choklad), inte innehållande kakao:	
1704.10	- tuggummi, även överdraget med socker	I
1704.90	- andra slag: -- fondantmassor, mandelmassor, pastor och andra liknande halvfabrikat i bulk -- andra	VC I
18.06	Choklad och andra livsmedelsberedningar innehållande kakao:	
1806.10	- kakaopulver med tillsats av socker eller annat sötningsmedel: -- endast avsett för framställning av pudding och annan liknande efterrätt eller dryck -- annat	VC I
1806.20	- andra beredningar i form av block eller kakor väggande mer än 2 kg eller i flytande form, pastaform, pulverform, granulatform eller liknande form, löst förpackade i förpackningar innehållande mer än 2 kg:	

¹ VC = Rörlig avgift (kan ändras till interna åtgärder)

I = Interna åtgärder kombinerade med en utjämningsavgift (kan ändras till rörlig avgift)

FRI = Inga prisutjämningsåtgärder tillämpas men kan komma att införas

Tulltaxen/ HS nr	Varuslag	Tullsats ¹
	-- pulver, flingor, pastor och flytande beredningar endast avsedda för framställning av pudding och annan liknande efterrätt, glass eller dryck	VC
	-- andra	I
	- andra beredningar, i form av block, kakor eller stänger:	
1806.31	-- fyllda	I
1806.32	-- ofyllda	I
1806.90	- andra slag:	
	-- puddingar och andra liknande efterrätter; pulver, flingor, pastor och flytande beredningar endast avsedda för framställning av pudding och annan liknande efterrätt, glass eller dryck	VC
	-- andra	I
19.01	Maltextrakt; livsmedelsberedningar av mjöl, stärkelse eller maltextrakt, som inte innehåller kakaopulver eller innehåller mindre än 50 viktprocent kakaopulver, inte nämnda eller inbegripna någon annanstans; livsmedelsberedningar av varor enligt nr 04.01 - 04.04, som inte innehåller kakaopulver eller innehåller mindre än 10 viktprocent kakaopulver, inte nämnda eller inbegripna någon annanstans:	
1901.10	- beredningar avsedda för barn, i detalhandelsförpackningar:	
	-- produkter på basis av sojammjöl	FRI
	-- andra	VC
1901.20	- mixer och degar för beredning av bakverk enligt nr 19.05:	
	-- produkter på basis av sojammjöl	FRI
	-- andra	VC
1901.90	- andra slag:	
	-- produkter på basis av sojammjöl	FRI
	-- andra	VC
19.02	Pastaprodukter, såsom spagetti, makaroner, nudlar, lasagne, gnocchi, ravioli och cannelloni, även kokta, fyllda (med kött eller andra födoämnen) eller på annat sätt beredda; couscous, även beredd:	
	- okokta pastaprodukter, inte fyllda eller på annat sätt beredda:	
1902.11	-- innehållande ägg	VC
1902.19	-- andra	VC
ur 1902.20	- fyllda pastaprodukter, även kokta eller på annat sätt beredda:	
	-- innehållande högst 20 viktprocent korv, kött, andra djurdelar eller blod eller högst 20 viktprocent av någon kombination av dessa produkter	VC
1902.30	- andra pastaprodukter	VC
1902.40	- couscous	VC
19.03	Flingor, gryn o.d., framställda av stärkelse	VC
19.04	Livsmedelsberedningar erhållna genom svällning eller rostning av spannmål eller spannmålsprodukter (t.ex. majsflingor); spannmål, annan än majs, i form av korn, förkokt eller på annat sätt beredd:	
1904.10	- livsmedelsberedningar erhållna genom svällning eller rostning av spannmål eller spannmålsprodukter:	
	-- majsflingor (cornflakes) och andra liknande frukosträtter	I
	-- andra	FRI
1904.90	- andra slag:	
	-- risprodukter	FRI
	-- andra	VC

Tulltaxenr/ HS nr	Varuslag	Tullsats ¹
19.05	Bakverk, även innehållande kakao; nattvardsbröd, tomma oblatkapslar av sådana slag som är lämpliga för farmaceutiskt bruk, sigilloblater och liknande produkter:	
1905.10	- knäckebröd	VC
1905.20	- pain d'épices	VC
1905.30	- söta kex, småkakor o.d.; våfflor och rån (wafers)	I
1905.40	- skorpor, rostade bröd och liknande rostade produkter	VC
1905.90	- andra slag:	
	- - kex och småkakor (andra än söta kex och småkakor enligt nr 1905.30)	I
	- - nattvardsbröd, tomma oblatkapslar av sådana slag som är lämpliga för farmaceutiskt bruk, sigilloblater och liknande produkter	FRI
	- - andra	VC
20.01	Köksväxter, frukt, bär, nötter och andra ätbara växtde- lar, beredda eller konserverade med ättika eller ättik- syra:	
ur 2001.90	- andra slag: - - sockermajs (Zea mays var. saccharata)	VC
20.04	Andra köksväxter, beredda eller konserverade på annat sätt än med ättika eller ättiksyra, frysta:	
ur 2004.10	- potatis:	
	- - i form av mjöl eller flingor	VC
ur 2004.90	- andra köksväxter samt blandningar av köksväxter: - - sockermajs (Zea mays var. saccharata)	VC
20.05	Andra köksväxter, beredda eller konserverade på annat sätt än med ättika eller ättiksyra, inte frysta:	
ur 2005.20	- potatis:	
	- - i form av mjöl eller flingor	VC
2005.80	- sockermajs (Zea mays var. saccharata)	VC
20.08	Frukt, bär, nötter och andra ätbara växtdelar, på annat sätt beredda eller konserverade, med eller utan tillsats av socker, annat sötningsmedel eller alkohol, inte nämnda eller inbegripna någon annanstans:	
	- andra slag, inbegripet blandningar, andra än bland- ningar enligt nr 2008.19:	
ur 2008.99	- - andra: - - - majs, annan än sockermajs (Zea mays var. sac- charata)	VC
21.01	Extrakter, essenser och koncentrat av kaffe, te eller matte samt beredningar på basis av dessa produkter el- ler på basis av kaffe, te eller matte; rostade cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa produkter:	
ur 2101.10	- extrakter, essenser och koncentrat av kaffe samt be- redningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av kaffe:	
	- - beredningar på basis av kaffe	VC
ur 2101.20	- extrakter, essenser och koncentrat av te eller matte samt beredningar på basis av sådana extrakter, essen- ser eller koncentrat eller på basis av te eller matte:	
	- - beredningar på basis av te eller matte	VC
ur 2101.30	- rostade cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa pro- dukter:	
	- - rostade kaffesurrogat, andra än rostade cikoriarot	FRI
	- - extrakter, essenser och koncentrat av kaffesurro- gat, andra än av rostade cikoriarot	FRI

Tulltaxenr/ HS nr	Varuslag	Tullsats ¹
21.02	Jäst (aktiv eller inaktiv); andra encelliga mikroorganismer, döda (med undantag av vacciner enligt nr 30.02); beredda bakpulver:	
ur 2102.20	- inaktiv jäst; andra encelliga mikroorganismer, döda: -- inaktiv jäst	FRI
21.03	Såser samt beredningar för tillredning av såser; blandningar för smaksättningsändamål; senapspulver och beredd senap:	
2103.10	- sojasås	I
2103.20	- tomatketchup och annan tomatsås	I
ur 2103.90	- andra slag: -- andra än flytande mango-chutney	I
21.04	Soppor och buljonger samt beredningar för tillredning av soppor eller buljonger; homogeniserade sammansatta livsmedelsberedningar:	
2104.10	- soppor och buljonger samt beredningar för tillredning av soppor eller buljonger	I
21.05	Glassvaror, även innehållande kakao	VC
21.06	Livsmedelsberedningar, inte nämnda eller inbegripna någon annanstans:	
ur 2106.90	- andra slag (med undantag av sirap och andra sockerlösningar med tillsats av arom- eller färgämnen samt fettemulsioner innehållande mer än 15 viktprocent mjölkfett)	VC
22.02	Vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne, samt andra alkoholfria drycker, med undantag av frukt- och bärsaft samt köksväxtsaft enligt nr 20.09:	
2202.10	- vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne: -- kolsyrade drycker med tillsats av socker -- andra	VC FRI
ur 2202.90	- andra slag: -- inte innehållande mjölk eller mjölkfett: -- -- innehållande socker (sackaros eller invertsocker) -- andra	FRI FRI
22.03	Maltdrycker:	
	- med en alkoholhalt: -- inte överstigande 1,8 viktprocent (lättöl) -- överstigande 1,8 men inte 2,8 viktprocent (öl) -- överstigande 2,8 viktprocent (starköl)	FRI VC I
22.05	Vermut och annat vin av färskas druvor, smaksatt med växter eller aromatiska ämnen:	
2205.10	- på kärl rymmande högst 2 liter	FRI
2205.90	- andra	FRI
22.08	Odenaturerad etylalkohol med en alkoholhalt av mindre än 80 volymprocent; sprit, likör och andra spritdrycker; sammansatta alkoholhaltiga beredningar av sådana slag som används för framställning av drycker:	
ur 2208.90	- andra slag: -- likör och andra spritdrycker utom arrak, vodka med en alkoholhalt av högst 45,4 volymprocent och plommon-, päron- eller körsbärsbrännvin: -- -- innehållande ägg eller äggula och/eller socker (sackaros eller invertsocker)	FRI

Tulltaxenr/ HS nr	Varuslag	Tullsats ¹
29.05	Acykliska alkoholer samt halogen-, sulfo-, nitro- och nitrosoderivat av sådana alkoholer: - andra polyoler:	
2905.43	-- mannitol	FRI
2905.44	-- D-glucitol (sorbitol)	FRI
29.15	Mättade acykliska monokarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:	
ur 2915.13	- myrsyra samt salter och estrar av myrsyra: -- estrar av myrsyra: --- estrar på basis av mannitol och estrar på basis av sorbitol	FRI
ur 2915.39	- estrar av ättiksyra: -- andra: --- estrar på basis av mannitol och estrar på basis av sorbitol	FRI
ur 2915.90	- andra slag: -- estrar på basis av mannitol och estrar på basis av sorbitol	FRI
29.16	Omättade acykliska monokarboxylsyror, cykliska monokarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:	
ur 2916.19	- omättade acykliska monokarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; derivat av sådana föreningar: -- andra: --- estrar på basis av mannitol och estrar på basis av sorbitol	FRI
29.17	Polykarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:	
ur 2917.19	- acykliska polykarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; derivat av sådana föreningar: -- andra: --- itakonsyra samt salter och estrar av itakonsyra	FRI
29.18	Karboxylsyror med annan oxygenfunktion samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:	
2918.11	- karboxylsyror med alkoholfunktion men utan annan oxygenfunktion samt deras anhydrider, halogenider, peroxider och peroxisyror; derivat av sådana föreningar: -- mjölksyra samt salter och estrar av mjölksyra	FRI
2918.14	-- citronsyra	FRI
2918.15	-- salter och estrar av citronsyra	FRI
ur 2918.19	-- andra slag: --- glycerinsyra, glykolsyra, sockersyra, isosockersyra, heptasockersyra samt salter och estrar av dessa syror	FRI
29.32	Heterocykliska föreningar med enbart oxygen som heteroatom(er):	
ur 2932.19	- föreningar med en icke kondenserad furanring (även hydrogenerad) i sin struktur: -- andra: --- vattenfria av mannitol- och sorbitolföreningar utom maltol och isomaltol	FRI

Tulltaxenr/ HS nr	Varuslag	Tullsats ¹
ur 2932.90	- andra slag: - - alfametylglukosid - - vattenfria av mannitol- och sorbitolföreningar utom maltol och isomaltol	FRI FRI
29.40	Socketarter, kemiskt rena, andra än sackaros, laktos, maltos, glukos och fruktos; sockeretrar och sockerestrar samt salter av sockeretrar eller sockerestrar, andra än produkter enligt nr 29.37, 29.38 och 29.39:	
ur 2940.00	- andra än ramnos, raffinös och mannos	FRI
29.41	Antibiotika:	
2941.10	- penicilliner samt penicillinderivat med penicillinsyrastruktur; salter av dessa ämnen	FRI
30.01	Körtlar och andra organ för organoterapeutiskt bruk, torkade, även pulveriserade; extrakter av körtlar eller andra organ eller av deras sekret, för organoterapeutiskt bruk; heparin och salter av heparin; andra ämnen och material från människor eller djur, beredda för terapeutiskt eller profylaktiskt bruk, inte nämnda eller inbegripna någon annanstans:	
ur 3001.90	- andra slag: - - heparin och salter av heparin	FRI
35.01	Kasein, kaseinater och andra kaseinderivat; kaseinlim:	
3501.10	- kasein	FRI
3501.90	- andra slag	FRI
35.05	Dextrin och annan modifierad stärkelse (t.ex. förklistrad eller förestrad stärkelse); lim och klister på basis av stärkelse, dextrin eller annan modifierad stärkelse:	
3505.10	- dextrin och annan modifierad stärkelse: - - innehållande mer än 20% stärkelse eller stärkelseprodukter	VC FRI
3505.20	- - andra slag - lim och klister: - - innehållande mer än 20 % stärkelse eller stärkelseprodukter - - andra slag	VC FRI
35.06	Lim och klister, beredda, inte nämnda eller inbegripna någon annanstans; produkter lämpliga för användning som lim eller klister, förpackade för försäljning i detaljhandeln som lim eller klister i förpackningar med en nettovikt av högst 1 kg:	
ur 3506.10	- produkter lämpliga för användning som lim eller klister, förpackade för försäljning i detaljhandeln som lim eller klister i förpackningar med en nettovikt av högst 1 kg: - - på basis av emulsioner av natriumsilikat eller harts	FRI
ur 3506.99	- andra slag: - - andra: - - - på basis av emulsioner av natriumsilikat eller harts	FRI
35.07	Enzymer; enzympreparat, inte nämnda eller inbegripna någon annanstans:	
ur 3507.90	- andra slag: - - enzympreparat innehållande födoämnen	FRI
38.09	Appreturmedel, preparat för påskyndande av färgning eller för fixering av färgämnen samt andra produkter och preparat (t.ex. glättmedel och betmedel), av sådana slag som används inom textil-, pappers- eller lä-	

Tulltaxenr/ HS nr	Varuslag	Tullsats ¹
3809.10	derindustrin eller inom liknande industrier, inte nämnda eller inbegripna någon annanstans: - på basis av stärkelse eller stärkelseprodukter - andra slag:	VC
ur 3809.91	-- av sådana slag som används inom textilindustrin eller inom liknande industrier: --- innehållande stärkelse eller stärkelseprodukter	VC
ur 3809.92	-- av sådana slag som används inom pappersindustrin eller inom liknande industrier: --- innehållande stärkelse eller stärkelseprodukter	VC
ur 3809.93	-- av sådana slag som används inom läderindustrin eller inom liknande industrier: --- innehållande stärkelse eller stärkelseprodukter	VC
38.23	Beredda bindemedel för gjutformor eller gjutkärnor; kemiska produkter samt preparat från kemiska eller närstående industrier (inbegripet sådana som består av blandningar av naturprodukter), inte nämnda eller inbegripna någon annanstans; restprodukter från kemiska eller närstående industrier, inte nämnda eller inbegripna någon annanstans:	
ur 3823.10	- beredda bindemedel för gjutformor eller gjutkärnor: -- baserade på syntetiska hartser	FRI FRI
3823.60	- sorbitol, annan än sorbitol enligt nr 2905.44	FRI
ur 3823.90	- andra slag: -- rått kalciumcitrat -- krackningsprodukter av sorbitol	FRI FRI
39.11	Petroleumhartser, kumaronindenhartser, polyterpener, polysulfider, polysulfoner och andra produkter omnämnda i anm. 3 till detta kapitel, inte nämnda eller inbegripna någon annanstans, i obearbetad form:	
ur 3911.10	- petroleumhartser, kumaron-, inden- och kumaronindenhartser samt polyterpener: -- lim på basis av hartsemulsioner	FRI
ur 3911.90	- andra slag: -- lim på basis av hartsemulsioner	FRI
39.13	Naturliga polymerer (t.ex. alginsyra) och modifierade naturliga polymerer (t.ex. härdade proteiner och kemiska derivat av naturgummi), inte nämnda eller inbegripna någon annanstans, i obearbetad form:	
ur 3913.90	- andra slag: -- andra än härdade proteiner eller kemiska derivat av naturgummi	FRI

LISTOR TILL PROTOKOLL A

VI SCHWEIZ, LIECHTENSTEIN

VII ISLAND

(varulistorna utelämnade här)

Tulltaxen/ HS nr	Varuslag	Tullsats*	År**
04.03	Kärnmjök, filmjök, gräddfil, yoghurt, kefir och annan fermenterad eller syrad mjök och gräde, även koncentrerade, försatta med socker eller annat sötningsmedel, smaksatta eller innehållande frukt, bär, nötter eller kakao:		
ur 0403.10	- yoghurt:		
51	-- smaksatt eller innehållande frukt, bär, eller kakao	10	2
ur 0403.90	- andra slag:		
71	-- smaksatt eller innehållande frukt, bär, eller kakao	30	3
15.17	Margarin; ätbara blandningar och beredningar av animaliska eller vegetabiliska fetter eller oljor enligt detta kapitel, andra än ätbara fetter och oljor samt fraktioner av sådana fetter eller oljor nr 15.16:		
ur 1517.10	- margarin med undantag av flytande margarin:		
10	-- innehållande mer än 10 men inte mer än 15 viktprocent mjölkfett	20	2
ur 1517.90	- andra slag:		
10	-- innehållande mer än 10 men inte mer än 15 viktprocent mjölkfett	20	2
17.04	Sockerkonfektyrer (inbegripet vit choklad), inte innehållande kakao:		
1704.10	- tuggummi, även överdraget med socker	25	1
1704.90	- andra slag:		
10	-- lakritsextrakt innehållande mer än 10 viktprocent sackaros men utan tillsats av andra ämnen	25	1
30	-- vit choklad	25	1
51	-- andra	25	1
99			
18.03	Kakaomassa, även avfettad	6	2
18.04	Kakaosmör (fett eller olja)	1,5	2
18.05	Kakaopulver utan tillsats av socker eller annat sötningsmedel	10	2
18.06	Choklad och andra livsmedelsberedningar innehållande kakao	15	3
19.01	Maltextrakt; livsmedelsberedningar av mjöl, stärkelse eller maltextrakt, som inte innehåller kakaopulver eller innehåller mindre än 50 viktprocent kakao pulver, inte nämnda eller inbegripna någon annanstans; livsmedelsberedningar av varor enligt nr 04.01-04.04, som inte innehåller kakaopulver eller innehåller mindre än 10 viktprocent kakaopulver, inte nämnda eller inbegripna någon annanstans:		
1901.10	- beredningar avsedda för barn, i detaljhandelsförpackningar	11	1

* Gäller 1992-01-01 - 1994 - 12-31

** Kolumnen "År" visar det antal år under vilka icke-jordbrukskomponenten i importtullen kommer att avskaffas stegvis med början från den 1 januari 1995.

Tulltaxenr/ HS nr	Varuslag	Tullsats*	År**
1901.20	- mixer och degar förberedning av bakverk enligt nr 19.05	11	1
1901.90	- andra slag:		
11-19	- maltextrakt	9,8	3
90	- - - andra	9,8	3
19.02	Pastaprodukter, såsom spagetti, makaroner, nudlar, lasagne, gnocchi, ravioli och cannelloni, även kokta, fyllda (med kött eller andra födoämnen) eller på annat sätt beredda; couscous, även beredd:		
	- okokta pastaprodukter, inte fyllda eller på annat sätt beredda:		
1902.11	- - innehållande ägg	12	2
1902.19	- - - andra	12	2
ur 1902.20	- fyllda pastaprodukter, även kokta eller på annat sätt beredda:		
	- - - andra slag:		
91	- - - - kokta	13	1
99	- - - - andra	12	1
1902.30	- andra pastaprodukter	10	1
1902.40	- couscous	11	1
19.03	Flingor, gryn o.d., framställda av stärkelse	4	1
19.04	Livsmedelsberedningar erhållna genom svällning eller rostning av spannmål eller spannmålsprodukter (t.ex. majsflingor); spannmål, annan än majs, i form av korn, förkokt eller på annat sätt beredd:		
1904.10	- livsmedelsberedningar erhållna genom svällning eller rostning av spannmål eller spannmålsprodukter:		
10	- - - erhållna ur majs	9	1
30	- - - erhållna ur ris	fri	-
90	- - - andra	9	1
ur 1904.90	- andra slag:		
10	- - - ris	35	1
90	- - - andra	9	1
19.05	Bakverk, även innehållande kakao; nattvardsbröd, tomma oblatkapslar av sådana slag som är lämpliga för farmaceutiskt bruk, sigill-oblater och liknande produkter:		
1905.10	- knäckebröd	9	2
1905.20	- pain d'épices	10	2
1905.30	- söta kex, småkakor o.d.; våfflor och rån (wafers):		
11	- - - -	10	3
59	- - - -		
	- - - - våfflor och rån (wafers):		
91	- - - - - salta, även fyllda	10	1
99	- - - - - andra	10	3
1905.40	- skorpor, rostat bröd och liknande rostade produkter	10	1
1905.90	- andra slag	10	1
21.01	Extrakter, essenser och koncentrat av kaffe, te eller matte samt beredningar på basis av dessa produkter eller på basis av kaffe, te eller matte; rostad cikorirot och andra rostade kafesurrogat samt extrakter, essenser och koncentrat av dessa produkter:		

Tulltaxen/ HS nr	Varuslag	Tullsats*	År**
ur 2101.10	- extrakter, essenser och koncentrat av kaffe samt beredningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av kaffe:		
	- - beredningar:		
99	- - - andra	5	1
2101.20	- extrakter, essenser och koncentrat av te eller matte samt beredningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av te eller matte	5	1
2101.30	- rostad cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa produkter	16	3
21.02	Jäst (aktiv eller inaktiv); andra encelliga mikroorganismer, döda (med undantag av vacciner enligt nr 30.02); beredda bakpulver:		
2102.10	- aktiv jäst:		
10	- - jästkulturer	10	3
31-39	- - bagerijäst	8	3
90	- - annan	8	3
ur 2102.20	- inaktiv jäst; andra encelliga mikroorganismer, döda:		
	- - inaktiv jäst:		
11	- - - i tabletter, kuber och liknande form, eller i innerförpackningar med en nettovikt av högst 1 kg	8	1
2102.30	- beredda bakpulver	9	1
21.03	Såser samt beredningar för tillredning av såser; blandningar för smaksättningsändamål; senapspulver och beredd senap:		
2103.10	- sojasås	fri	
2103.20	- tomatketchup och annan tomatsås	10	3
ur 2103.30	- senapspulver och beredd senap:		
90	- - beredd senap	9	1
ur 2103.90	- andra slag:		
90	- - andra	10	1
21.04	Soppor och buljonger samt beredningar för tillredning av soppor eller buljonger; homogeniserade sammansatta livsmedelsberedningar:		
2104.10	- soppor och buljonger samt beredningar för tillredning av soppor eller buljonger	7	1
2104.20	- homogeniserade sammansatta livsmedelsberedningar	10	1
21.05	Glassvaror, även innehållande kakao	6	3
21.06	Livsmedelsberedningar, inte nämnda eller inbegripna någon annanstans:		
2106.10	- proteinkoncentrat och texturerade proteiner	8,8	1
ur 2106.90	- andra slag:		
10	- - ostfonder	8,2	1
	- - andra:		
91	- - - ej innehållande mjölkfett, mjölkprotein, sackaros, isoglykos, glykos eller stärkelse eller innehållande mindre än 1,5% mjölkfett, 2,5% mjölkprotein, 5% sackaros eller isoglykos, 5% glykos eller stärkelse	8,2	1

Tulltaxent/ HS nr	Varuslag	Tullsats*	År**
	99 - - - andra	8,2	1
22.02	Vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne, samt andra alkoholfria drycker, med undantag av frukt- och bärсаft samt köksväxtsaft enligt nr 20.09:		
2202.10	- vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne	11	1
ur 2202.90	- andra slag:		
	10 - - ej innehållande produkter enligt nr 04.01 - 04.04 eller fett erhållet ur produkter enligt nr 04.01 - 04.04:		
	- - - innehållande socker (sackaros eller invertsocker)	11	1
	91 - 99 - - andra	11	1
	99		
22.03	Maltdrycker	24	1
22.05	Vermut och annat vin av färска druvor, smakfatt med växter eller aromatiska ämnen:		
2205.10	- på kärl rymmande högst 2 liter	20	2
2205.90	- andra	20	2
22.08	Odenaturerad etylalkohol med en alkoholhalt av mindre än 80 volymprocent; sprit, likör och andra spritdrycker; sammansatta alkoholhaltiga beredningar av sådana slag som används för framställning av drycker:		
ur 2208.10	- sammansatta alkoholhaltiga beredningar av sådana slag som används för framställning av drycker:		
	90 - - andra	25	1
2208.20	- sprit erhållen genom destillering av druvvin eller pressåterstoder av druvor	25	1
2208.30	- whisky	15	1
2208.40	- rom och taffia	15	1
2208.50	- gin och genever	15	1
ur 2208.90	- andra slag:		
	- - arrak, på kärl rymmande:		
	11 - - - högst 2 liter	15	1
	19 - - - mer än 2 liter	15	1
	- - vodka med en alkoholhalt av högst 45,4 volymprocent och plummon-, päron- och körsbärssprit (med undantag av likörer) på kärl rymmande:		
	31 + 33 - - - högst 2 liter	15	1
	39 - - - mer än 2 liter	15	1
	- - annan sprit, likör och andra spritdrycker, på kärl rymmande:		
	51 - 59 - - - högst 2 liter	15	1
	71 - 79 - - - mer än 2 liter	15	1
	- - odenaturerad etylalkohol med en alkoholhalt av mindre än 80 volymprocent, på kärl rymmande:		
	91 - - - högst 2 liter	25	1
	99 - - - mer än 2 liter	25	1

ANNEX IIREFERRED TO IN SUB-PARAGRAPH (c) OF ARTICLE 2Article 1

1. Unless otherwise provided for in this Annex, fish and other marine products, as specified below, are covered by the provisions of the Agreement.

2. Upon the date of entry into force of the Agreement all customs duties on imports and charges having equivalent effect shall be abolished for these products originating in the EFTA States and in the CSFR unless otherwise specified below.

HS heading No.	Description of products
02.08	Other meat and edible meat offal, fresh chilled or frozen:
ex 0208.90	- Other: - - Of whale ¹
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:

¹ Import ban for whale products is applied by Austria, Finland, Liechtenstein, Sweden and Switzerland on the basis of the CITES Convention.

- ex 1516.10 - Animal fats and oils and their fractions:
- - Obtained entirely from fish or marine mammals¹
- 16.03 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
- ex 1603.00 - Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates¹
- 16.04 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
- 16.05 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
- 23.01 Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
- ex 2301.10 - Flours, meals and pellets, of meat or meat offal; greaves:
- - Whale meal¹
- 2301.20 - Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
- 23.09 Preparations of a kind used in animal feeding:
- ex 2309.90 - Other:
- - Fish solubles

¹ Import ban for whale products is applied by Austria, Finland, Liechtenstein, Sweden and Switzerland on the basis of the CITES Convention.

Article 2

1. Unless otherwise mentioned in paragraphs 2 to 4, after 31 December 1993 aid measures to the fishing sector shall fall under the disciplines of Article 19 of the Agreement and its interpretation in Annex XII.

2. The following aid measures to the fishing sector are considered normally not to be in accordance with the Agreement:

- General aid measures concerning the sector as a whole and which are not fully directed towards structural measures in accordance with the provisions of paragraph (c)(ii) of Annex XII;
- tax concessions other than those that directly offset cost disadvantages clearly linked to special conditions prevailing in the fishing sector;
- social measures if the subsidy element of such measures exceeds what is generally applied in other sectors, taking into account the special conditions prevailing in the fishing sector.

3. The following aid measures shall normally be considered to be in accordance with the provisions of Article 19 of the Agreement:

- Aid measures in the form of lowest permitted domestic first hand sales prices for fish and the purchase of surpluses that are applied in order to offset serious market disturbances;
- regional aid measures to the extent that they are necessary for maintaining fishing activities in regions that are to an above-average degree dependent on such activities and where income from fishing is clearly below the national average in the fishing sector. Such regional measures shall not more than offset cost disadvantages in relation to other locations for fisheries. States Parties to the Agreement introducing or maintaining such measures shall, in accordance with the provisions of Annex XII, provide sufficient information on the regional situation leading to the introduction or maintenance of such measures.

4. The following aid measures are considered not to be in accordance with the Agreement:

- Aid in accordance with paragraph (c)(vi) of Annex XII, as concerns the fishing sector.
- Aid in accordance with paragraph (c)(viii) of Annex XII, as concerns fishing activities.

Article 3

1. Austria may maintain customs duties on imports of the following products originating in the CSFR:

HS heading No.	Description of products
ex 03.01 to 03.05	Other freshwater fish than eels
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:
ex 0305.42	- - Smoked herring other than kippers
ex 0305.49	- - Other smoked saltwater fish
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:
	- Fish, whole or in pieces, but not minced:
1604.12	- - Herrings

These arrangements shall be taken up for a review before 1 January 1994 with the view to endeavour to improve trade in fish.

2. Austria may maintain customs duties on imports for the following fish and other marine products originating in the CSFR:

HS heading No.	Description of products
15.04 and ex 15.16	Fats and oils for human consumption

Article 4

On the following products originating in the CSFR Finland may temporarily maintain its present regime. Not later than 31 December 1992 Finland shall present a fixed timetable for the elimination of these exemptions.

HS heading No.	Description of products
ex 03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04: - Salmon - Baltic herring
ex 03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04: - Salmon - Baltic herring
ex 03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen - Fresh or chilled fillets of salmon - Fresh or chilled fillets of Baltic herring (The term "fillet" shall also cover fillets where the two sides are joined together, for example, by the back or the belly.)

Article 5

1. Liechtenstein and Switzerland may maintain customs duties on imports of the following products originating in the CSFR:

HS heading No.	Description of products
ex 03.01 to 03.05	Fish, except ex 03.04 frozen fillets, other than saltwater fish, carp, eels and salmon

These arrangements shall be taken up for a review before 1 January 1994 with the view to endeavour to improve trade in fish.

2. Liechtenstein and Switzerland may maintain customs duties on imports and charges having equivalent effect for the following fish and other marine products originating in the CSFR:

HS heading No.	Description of products
ex Chapter 15	Fats and oils for human consumption
ex Chapter 23	Feedingstuffs for production animals.

Article 6

On the following products originating in the CSFR Sweden may until 31 December 1993 apply quantitative restrictions on imports, in so far as this may be necessary to avoid serious disturbances in the Swedish market.

HS heading No.	Description of products
ex 03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04: - Herring - Cod

Article 7

1. The CSFR may maintain customs duties on imports of the following products originating in Austria:

HS heading No.	Description of products
ex 03.01 to 03.05	Other freshwater fish than eels
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption:
ex 0305.42	- - Smoked herring other than kippers
ex 0305.49	- - Other smoked saltwater fish
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: - Fish, whole or in pieces, but not minced:
1604.12	- - Herrings

2. The CSFR may maintain customs duties on imports of the following products originating in Switzerland:

HS heading No.	Description of products
ex 03.01 to 03.05	Fish, except ex 03.04 frozen fillets, other than saltwater fish, carp, eels and salmon

3. The arrangements referred to in paragraph 1 and 2 of this Article shall be taken up for a review before 1 January 1994 with the view to endeavour to improve trade in fish.

* * * * *

som avses i artikel 2 punkt c)

Artikel 1

1. Om inte annat stadgas i denna bilaga omfattas fisk och andra marina produkter, som upptas nedan, av avtalets bestämmelser.

2. Då avtalet träder i kraft skall – om inte annat anges nedan – alla importtullar och avgifter med motsvarande verkan avvecklas för dessa produkter med ursprung i EFTA-staterna och i Tjeckoslovakien.

Tulltaxenr/ HS nr	Varuslag
02.08 ur 0208.90	Annat kött och andra ätbara djurdelar, färska, kylda eller frysta: – andra slag: – – av val ¹⁾
Kapitel 3	Fisk samt kräftdjur, blötdjur och andra ryggradslösa vattendjur
15.04	Fetter och oljor av fisk eller havsdäggdjur samt fraktioner av sådana fetter eller oljor, även raffinerade men inte kemiskt modifierade
15.16 ur 1516.10	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, som helt eller delvis hydrerats, omförestrats (även intert) eller elaidiniserats, även raffinerade men inte vidare bearbetade: – animaliska fetter och oljor samt fraktioner av sådana fetter eller oljor: – – erhållna uteslutande från fisk eller havsdäggdjur ¹⁾
16.03 ur 1603.00	Extrakter och safter av kött, fisk, kräftdjur, blötdjur eller andra ryggradslösa vattendjur: – extrakter och safter av valkött, fisk, kräftdjur, blötdjur eller andra ryggradslösa vattendjur ¹⁾
16.04	Fisk, beredd eller konserverad; kaviar
16.05	Kräftdjur, blötdjur och andra ryggradslösa vattendjur, beredda eller konserverade
23.01 ur 2301.10	Mjöl och pelletar av kött eller andra djurdelar eller av fisk, kräftdjur, blötdjur eller andra ryggradslösa vattendjur, otjänliga till människoföda; grevar: – mjöl och pelletar av kött eller andra djurdelar; grevar: – – valkött ¹⁾
2301.20	– mjöl och pelletar av fisk eller av kräftdjur, blötdjur eller andra ryggradslösa vattendjur
23.09 ur 2309.90	Beredningar av sådana slag som används vid utfodring av djur: – andra slag: – – "fish solubles"

¹⁾ Importförbud för produkter av val tillämpas av Finland, Liechtenstein, Schweiz, Sverige och Österrike på grund av CITES konventionen

Artikel 2

1. Om inte annat nämns i punkterna 2-4 skall efter den 31 december 1993 stödåtgärder till fiskerinäringen falla under artikel 19 i avtalet jämte tolkningsreglerna i anslutning härtill i bilaga XII.

2. Följande stödåtgärder till fiskerinäringen anses normalt oförenliga med avtalet:

- Generella stödåtgärder beträffande fiskerinäringen som helhet och vilka inte fullt riktas mot strukturåtgärder enligt bestämmelserna i punkt c) ii) i bilaga XII;
- skatteeftergifter andra än sådana som direkt utjämnar kostnadsnackdelar som klart är knutna till speciella villkor som gäller i fiskerinäringen;
- sociala åtgärder om stödmomentet i sådana åtgärder överstiger det som vanligen tillämpas i andra branscher, med hänsyn tagen till de speciella villkor som råder i fiskerinäringen.

3. Följande stödåtgärder skall normalt anses förenliga med avtalets bestämmelser i artikel 19:

- Stödåtgärder i form av lägst tillåtna inhemska försäljningspris i första ledet för fisk och inköp av överskott som tillämpas för att utjämna allvarliga marknadsstörningar;
- regionala stödåtgärder i den utsträckning de är nödvändiga för att behålla fiskeverksamheten i regioner som till en mer än genomsnittlig grad är beroende av sådan verksamhet och där inkomsten av fisket ligger klart under det nationella genomsnittet i fiskerinäringen. Sådana regionala åtgärder skall inte mer än utjämna kostnadsnackdelarna i förhållande till annan fiskerilokalisering. Avtalsslutande parter som inför eller vidmakthåller sådana åtgärder skall, enligt bestämmelserna i bilaga XII, tillhandahålla tillräcklig information om den regionala situation som leder till införande eller vidmakthållande av sådana åtgärder.

4. Följande stödåtgärder anses oförenliga med avtalet:

- Stöd enligt punkt c) vi) i bilaga XII i vad avser fiskerinäringen.
- Stöd enligt punkt c) viii) i bilaga XII i vad avser fiskeriverksamhet.

(Artiklarna 3-5 utelämnade här).

Artikel 6

För följande produkter med ursprung i Tjeckoslovakien får Sverige till och med 31 december 1993 tillämpa kvantitativa restriktioner för import i den utsträckning det är nödvändigt för att undvika allvarliga störningar på den svenska marknaden.

Tulltaxen/ HS nr	Varuslag
ur 03.02	Fisk, färsk eller kyld, med undantag av fiskfiléer och annat fiskkött enligt nr 03.04: - sill och strömming - torsk

(Artikel 7 utelämnad här).

PROTOCOL B

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

TITLE I

Definition of the concept of "originating products"

ARTICLE 1

1. For the purpose of implementing the Agreement, and without prejudice to the provisions of Article 2, the following products shall be considered as products originating in a State Party to this Agreement:

- (a) products wholly obtained in that State within the meaning of Article 4;
- (b) products obtained in that State incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in that State within the meaning of Article 5, or that
 - (ii) such materials originate, within the meaning of this Protocol, in any of the other States Parties to this Agreement, or that
 - (iii) such materials originate in Hungary or in Poland in application of the origin rules in the Agreements establishing Free Trade Areas between the EFTA countries on the one side and Hungary or Poland on the other, in so far as the said rules are identical to those of this Protocol.

2. For products obtained in the CSFR the provisions of paragraph 1 (b) (iii) may be applied only on condition that the necessary administrative co-operation between the CSFR, Hungary and Poland for the implementation of these provisions has been established in accordance with the provisions of this Protocol.

ARTICLE 2

1. Notwithstanding the provisions of sub-paragraphs (b) (ii) and (iii) of paragraph 1 of Article 1, products originating within the meaning of this Protocol, in any State Party to this Agreement or in Hungary or in Poland in application of the origin rules referred to in sub-paragraph (b) (iii) of paragraph 1 of Article 1, and exported from one State to another in the same state or having undergone in the exporting State no working or processing going beyond that referred to in paragraph 5 of Article 5, retain their origin.

2. For the purpose of implementing paragraph 1, where products originating in two or more of the States Parties to this Agreement or in one or more of the States Parties to this Agreement and Hungary and/or Poland are used and those products have undergone no working or processing in the exporting State going beyond that referred to in paragraph 5 of Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the products in that State.

ARTICLE 3

(This Protocol does not contain an Article 3)

ARTICLE 4

The following shall be considered as wholly obtained in a State Party to this Agreement within the meaning of sub-paragraph (a) of paragraph 1 of Article 1:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;

- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, subject to Note 5a on used tyres contained in Annex I to this Protocol;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in sub-paragraphs (a) to (i).

ARTICLE 5

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the Chapters and the headings (four digit codes) used in the Nomenclature which makes up the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the Harmonized System or HS). The expression "classified" shall refer to the classification of a product or material under a particular heading.

2. For the purposes of Article 1, non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3,4 and 5.

3. For a product mentioned in columns 1 and 2 of the List in Annex II to this Protocol, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the products of Chapters 84 to 91 inclusive, as an alternative to satisfying the conditions set out in column 3, the exporter may opt to apply the conditions set out in column 4 instead.

5. For the purpose of implementing sub-paragraph (b) (i) of paragraph 1 of Article 1, the following shall still be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

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

ARTICLE 6

1. The term "value" in the List in Annex II to this Protocol shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, this paragraph shall be applied *mutatis mutandis*.

2. The term "ex-works price" in the List in Annex II shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

ARTICLE 7

Goods originating in the sense of this Protocol and constituting a single shipment which is not split up may be transported through territory other than that of any State Party to this Agreement, of Hungary or of Poland with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of latter territory is justified for geographical reasons, that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered into the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

TITLE II

Methods for administrative co-operation

ARTICLE 8

1. Originating products within the meaning of this Protocol shall, on importation into a State Party to this Agreement, benefit from the Agreement upon submission of one of the following documents:

- (a) an EUR.1 movement certificate, hereinafter referred to as an "EUR.1 certificate" or an EUR.1 certificate, valid for a long term, and invoices referring to such certificate made out in accordance with Article 13. A specimen of the EUR.1 certificate is given in Annex III to this Protocol;
- (b) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out in accordance with Article 13;
- (c) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 5,110 units of account.

2. The following originating products within the meaning of this Protocol shall, on importation into a State Party to the Agreement, benefit from the Agreement without it being necessary to produce any of the documents referred to in paragraph 1:

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 365 units of account;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 1,025 units of account.

These provisions shall be applied only when such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

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

3. Amounts in the national currency of the exporting State Party to the Agreement equivalent to the amounts expressed in units of account shall be fixed by the exporting State and communicated to the other States Parties to the Agreement. When the amounts are higher than the corresponding amounts fixed by the importing State, the importing State shall accept them if the goods are invoiced in the currency of the exporting State.

If the goods are invoiced in the currency of another State Party to the Agreement, of Hungary or of Poland the importing State shall recognize the amount notified by the State concerned.

4. The equivalent of a unit of account in the currencies of the States Parties to the Agreement, of Hungary or of Poland shall be the amounts specified in Annex VI to this Protocol.

5. The amounts expressed in units of account should be reviewed whenever necessary but at least every second year.

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

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

ARTICLE 9

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

2. The EUR.1 certificate shall be issued by the customs authorities of a State Party to this Agreement if the goods to be exported can be considered as products originating in that State within the meaning of Article 1.

3. The customs authorities of a State Party to this Agreement may, provided that the goods to be covered by the EUR.1 certificates are in its territory, issue EUR.1 certificates under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in a State Party to this Agreement or in Hungary or Poland within the meaning of Article 2.

In such cases, the issue of the EUR.1 certificate is subject to the presentation of the evidence of origin issued or made out previously.

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in this Agreement or the Agreements referred to in subparagraph (b) (iii) of paragraph 1 of Article 1.

The date of issue of the EUR.1 certificate must be indicated in the box on the EUR.1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR.1 certificate may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors, involuntary omissions or special circumstances.

The customs authorities may issue an EUR.1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR.1 certificates issued retrospectively must be endorsed with one of the following phrases: "ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "DELIVRE A POSTERIORI", "NACHTRÄGLICH AUSGESTELLT", "ÚTGEFID EFTIR À", "RILASCIATO A POSTERIORI", "UTSTEDT SENERE", "UTFÅRDAT I EFTERHAND", "VYSTAVENO DODATEČNĚ", "VYSTAVENÉ DODATOČNE", "KIADVA VISSZAMENŐLEGES HATALLYAL", "WYDANE RETROSPEKTYWNIE".

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

The duplicate issued in this way must be endorsed with one of the following words: "DUPLICATE", "KAKSOISKAPPALE", "DUPLICATA", "DUPLIKAT", "EFTIRRIT", "DUPLICATO", "MASOLAT", "DUPLIKÁT".

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the "Remarks" box on the EUR.1 certificate.

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

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

10. The provisions of paragraphs 2 to 9 above shall apply, *mutatis mutandis*, to the evidence of origin made out by approved exporters under the conditions set out in Article 13.

ARTICLE 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form of which a specimen is given in Annex III to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn

below the last line of the description, the empty space being crossed through.

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. When an EUR.1 certificate is issued within the meaning of paragraph 5 of Article 9 after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

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

5. Applications for EUR.1 certificates and the evidence of origin referred to in the second sub-paragraph of paragraph 3 of Article 9, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

ARTICLE 11

1. EUR.1 certificates shall be made out on the form of which a specimen is given in Annex III to this Protocol. This form shall be printed in one or more of the official languages of the States Parties to this Agreement or in English. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR.1 certificate shall be 210 x 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern

background making any falsification by mechanical or chemical means apparent to the eye.

3. The States Parties to this Agreement may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference to such approval. Each EUR.1 certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

ARTICLE 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

2. Without prejudice to paragraph 5 of Article 5, where, at the request of the person declaring the goods at customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Harmonized System is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

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

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR.1 certificates where the goods have been submitted to them before the said final date.

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

5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 have been met shall be provided by submission to the customs authorities of the importing State of either:

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or
- (b) a certificate issued by the customs authorities of the transit country containing:
 - an exact description of the goods,
 - the date of unloading and reloading of the goods and, where applicable, the names of the ships,
 - certified proof of the conditions under which the goods have stayed in the transit country;
- (c) or, failing these, any substantiating documents.

ARTICLE 13

1. Notwithstanding paragraphs 1 to 7 of Article 9 and paragraphs 1, 4 and 5 of Article 10, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR.1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in paragraphs 1 to 4 of Article 9.

3. In addition, the customs authorities may authorize an approved exporter to draw up EUR.1 certificates, valid for a maximum period of one year from the date of issue, hereinafter referred to as "LT certificates". The authorization shall be granted only where the originating status of the goods to be exported is expected to remain unchanged for the period of validity of the LT certificate. If any goods are no longer covered by the LT certificate, the approved exporter shall immediately inform the customs authorities who gave the authorization.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

4. The authorization referred to in paragraphs 2 and 3 shall stipulate, at the choice of customs authorities, that Box 11, 'Customs endorsement', of the EUR.1 certificate must:

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and corresponds to the specimen given in Annex V to this Protocol; this stamp may be preprinted on the form.

Box 11, 'Customs endorsement', of the EUR.1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR.1 certificate: "Simplified procedure", "Yksinkertaistettu menettely", "Procédure simplifiée", "Vereinfachtes Verfahren", "Einföldud afgreidsla", "Procedura simplificata", "Forenklet prosedyre", "Förenklad procedur", "Zjednodusené rizení", "Zjedodusené konanie", "Egyszerűsített eljárás", "Uproszczona procedura". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR.1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR.1 certificate one of the following phrases:

"LT certificate valid until ...",
 "LT-todistus voimassa ... saakka",
 "certificat LT valable jusqu'au ...",
 "LT-Certificat gültig bis ...",
 "LT-skírteini gildir til ...",
 "certificato LT valido fino al ...",
 "LT-sertifikat gyldig til ...",
 "LT-certifikat giltigt till ...",
 "LT osvědčení platné do ...",
 "LT osvedčenie platné do ...",
 "LT bizonyítvány érvényes ... -ig",
 "Świadectwo LT ważne do ...",

(date indicated in numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

The approved exporter shall not be required to refer in Box 8 and Box 9 of the LT certificate to the marks and numbers and number and kind of packages and the gross weight (kg) or other measure (litres, m³, etc.) Box 8 must, however, contain a description and designation of the goods which is sufficiently precise to allow for their identification.

7. Notwithstanding paragraphs 1 to 3 of Article 12, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

8. Where an LT certificate has been submitted to the customs authorities, the evidence of the originating status of the imported goods shall, during the validity of the LT certificate, be given by invoices which satisfy the following conditions:

- (a) when an invoice includes both goods originating in a State Party to this Agreement, in Hungary or in Poland and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the name(s) of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfil the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the States Parties to this Agreement.

The customs authorities of the exporting state may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may, however, be produced at the import customs office within four months of the date of their being made out by the exporter.

9. In the framework of the simplified procedures, invoices which satisfy the conditions of this Article may be made out and/or transmitted using telecommunications or electronic data processing methods. Such invoices shall be accepted by the customs of the importing State as evidence of the originating status of the goods imported in accordance with the procedures laid down by the customs authorities there.

10. Should the customs authorities of the exporting State identify that a certificate and/or invoice issued under the provisions of this Article is invalid in relation to any goods supplied, they shall immediately notify the customs authorities of the importing State of the facts.

11. The customs authorities may authorize an approved exporter to make out invoices bearing the declaration given in Annex IV to this Protocol in place of EUR.1 certificates.

The declaration made by the approved exporter on the invoice shall be made out in one of the official languages of the States Parties to this Agreement or in English. It shall be signed in manuscript and must either:

- (a) have a reference to the approved exporter's authorization number, or
- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

12. However, the customs authorities in the exporting State may authorize an approved exporter not to sign the statement in paragraph 8 (b) or the declaration referred to in paragraph 11 given on the invoice, when such invoices are made out and/or transmitted using telecommunications or electronic data processing methods.

The said customs authorities shall lay down conditions for the implementation of this paragraph, including, if they so require, a written undertaking from the approved exporter, that he accepts full responsibility for such statement and declaration as if they had in fact been signed in manuscript by him.

13. In the authorizations referred to in paragraphs 2, 3 and 11 the customs authorities shall specify in particular:

- (a) the conditions under which the application for EUR.1 certificates or for LT certificates are made or under which the declaration concerning the origin of goods is made on the invoice;

- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions shall also apply to the EUR.1 certificates or LT certificates and the invoices referring to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second sub-paragraph of paragraph 3 of Article 9.

14. The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraphs 2, 3 and 11.

15. The customs authorities shall refuse the authorizations referred to in paragraphs 2, 3 and 11 to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorizations at any time. They must do so where the conditions of approval are no longer satisfied or the approved exporter no longer offers those guarantees.

16. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

17. The provisions of this Article shall not prejudice application of the rules of the States Parties to this Agreement on customs formalities and the use of customs documents.

ARTICLE 14

The declaration referred to in paragraph 1 (c) of Article 8 shall be made out by the exporter in the form given in Annex IV to this Protocol in one of the official languages of the States Parties to this Agreement or in English. It shall be typed or stamped and signed by hand. The exporter must keep a copy of the invoice bearing the said declaration for at least two years.

ARTICLE 15

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

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the goods eligible for preferential treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

2. Exporters must keep for at least two years the supporting documents referred to in paragraph 1.

3. The provisions of paragraphs 1 and 2 shall apply *mutatis mutandis* in the case of the use of the procedures laid down in paragraphs 2 and 3 of Article 13 and of the declarations referred to in paragraphs 1 (b) and 1 (c) of Article 8.

ARTICLE 16

1. Goods sent from an EFTA country or from the CSFR for exhibition in a country other than a State Party to this Agreement, Hungary or Poland, and sold after the exhibition for importation into the CSFR or into an EFTA country shall benefit on importation from the provisions of this Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in an EFTA country or in the CSFR and provided that it is shown to the satisfaction of the customs authorities that:

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

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

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

ARTICLE 17

1. In order to ensure the proper application of this Title, the States Parties to this Agreement shall assist each other through their respective customs administrations, in checking the authenticity and accuracy of EUR.1 certificates, including those issued under paragraph 3 of Article 9 and the exporters' declarations made on invoices.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative co-operation to be applied in due time in the States Parties to this Agreement.

3. The customs authorities of the States Parties to this Agreement shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates.

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

5. The States Parties to this Agreement shall take all necessary steps to ensure that goods traded under cover of an EUR.1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in a State Party to this Agreement and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

ARTICLE 18

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

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR.1 certificate and the invoice, if it has been submitted, or the invoice referring to an LT certificate, or the invoice bearing the exporter's declaration or a copy of those documents, to the customs authorities of the exporting State, giving where appropriate, the reasons of substance or form for an inquiry.

The customs authorities shall forward, in support of the request for a *posteriori* verification, any documents and information that have been obtained suggesting that the particulars given on the EUR.1 certificate or the invoice are inaccurate.

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

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the documents returned under paragraph 2 apply to the goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 26. The decisions shall be taken by the Joint Committee.

For the purpose of the subsequent verification of EUR.1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR.1 certificates used in place thereof, for at least two years.

TITLE III

Final provisions

ARTICLE 19

The States Parties to this Agreement shall each take the steps necessary to implement this Protocol.

ARTICLE 20

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

ARTICLE 21

Goods which conform to the provisions of Title I and which on the date of entry into force of the Agreement are either being transported or are being held in a State Party to

this Agreement in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from that date, to the customs authorities of the importing State of evidence of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

ARTICLE 22

The States Parties to this Agreement undertake to introduce measures necessary to ensure that the EUR.1 certificates which their customs authorities are authorized to issue in pursuance of this Agreement are issued under the conditions laid down by this Agreement. They also undertake to provide the administrative co-operation necessary for this purpose, in particular to check on the itinerary of goods traded under this Agreement and the places in which they have been held.

ARTICLE 23

1. Without prejudice to the provisions of Protocol A, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption of customs duty of whatever kind when products originating in a State Party to this Agreement, in Hungary or in Poland, are concerned.

2. In this Article, the term "customs duty" also means charges having an effect equivalent to customs duty.

ARTICLE 24

1. Where, by virtue of this Agreement, imports into an EFTA State are to be treated differently from imports covered by the EFTA Convention, the treatment provided for by this Agreement shall be applied to all products which are accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in the CSFR, or by any such evidence of origin issued in an EFTA State and bearing the expression "EFTA-CSFR Trade".

2. An exporter in an EFTA State or his representative shall enter the expression "EFTA-CSFR Trade" on the evidence of origin in trade between the EFTA States in cases where products have obtained their originating status by virtue of this Agreement by use of materials originating in the CSFR, Hungary or in Poland.

3. Notwithstanding the provisions of paragraph 1, products originating in an EFTA State which are re-exported from the CSFR, shall benefit at import into an EFTA State from treatment equal to that which they would have received, had they been sent directly from one EFTA State to another. The products must be in the same state or have undergone no working or processing in the CSFR going beyond that referred to in paragraph 5 of Article 5. This treatment will be granted only upon submission to the customs authorities of the importing EFTA State of an EUR.1 certificate issued by the appropriate customs office in the CSFR, in which the expression "Application Article 24.3" has been inserted and authenticated by the stamp of the said office.

ARTICLE 25

1. Originating products within the meaning of this Protocol shall, on importation into the CSFR benefit from the Agreement also upon submission of an EUR.1 certificate issued by a customs office in Hungary or in Poland in which the expression "Application Article 25" has been inserted and authenticated by the stamp of the said office.

2. When products, previously imported into the CSFR accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in an EFTA State, are re-exported to Hungary or to Poland, the CSFR shall undertake to issue EUR.1 certificates with the expression "Application Article 25", provided that the products are re-exported in the same state or have undergone no working or processing in the CSFR going beyond that referred to in paragraph 5 of Article 5.

ARTICLE 26

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with paragraph 5 of Article 28 of the Agreement charged with carrying out administrative co-operation with a view to ensuring a practical, correct and uniform application of this Protocol

as well as a continuous information and consultation process between experts.

It shall be composed of experts from the States Parties to the Agreement responsible for questions related to customs and origin matters.

ARTICLE 27

For the purpose of implementing sub-paragraph (b) (ii) or (iii) of paragraph 1 of Article 1 any product originating in the territory of a State Party to this Agreement shall, on exportation to the territory of another State Party to this Agreement, be treated as a non-originating product during the period or periods in which the last-mentioned State Party to this Agreement applies the rate of duty applicable to third countries or any corresponding safeguard measure to such products in accordance with this Agreement.

ANNEX I
EXPLANATORY NOTES

Note 1 - Article 1

The term "State Party to this Agreement" shall also cover the territorial waters of this State.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State Party to this Agreement to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 - Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in a State Party to this Agreement except as provided for in Article 2.

If originating products exported from a State Party to this Agreement to another country are returned, except in so far as provided for in Article 2, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the goods returned are the same goods as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 - Articles 1 and 2

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

Note 4 - Article 4 (f)

The term "its vessels" shall apply only to vessels:

- (a) which are registered or recorded in a State Party to this Agreement;

- (b) which sail under the flag of a State Party to this Agreement;
- (c) which are at least 50 per cent owned by nationals of a State Party to this Agreement or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a State Party to this Agreement and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to such a State or to public bodies or nationals of such a State;
- (d) of which the captain and officers are all nationals of a State Party to this Agreement;
- (e) of which at least 75 per cent of the crew are nationals of a State Party to this Agreement.

Note 5 - Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the Harmonized System, each product must be taken individually when applying the origin rules.

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

Note 5a - sub-paragraph (h) of Article 4

In the case of used tyres, the term "used articles collected there, fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

Note 6 - Paragraph 2 of Article 5

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 7 - Article 6

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

"Customs value" shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8 - Paragraph 1 of Article 8

The facility of using, under this Protocol, the invoice as evidence of the originating status of the goods, shall be extended to the delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

In the case of products sent by post which, within the meaning of paragraph 2 of Article 8, are not considered as importations by way of trade, the declaration of the originating status can also be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that declaration.

Note 9 - Paragraph 1 of Article 17 and Article 22

Where an EUR.1 certificate has been issued under the conditions laid down in paragraph 3 of Article 9 and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative co-operation, true copies of the evidence of origin issued or made out previously relating to those goods.

Note 10 - Article 23

"Drawback of customs duty or exemption from customs duty of whatever kind" shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

"Products used in manufacture" shall mean any products in respect of which a "drawback of customs duty or exemption from customs duty of whatever kind" is requested as a result of the export of originating products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or made out.

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

INTRODUCTORY NOTES

General

Note 1

- 1.1 The first two columns in the List describe the product obtained. The first column gives the heading number, or the Chapter number, used in the Harmonized System and the second column gives the description of goods used in that System for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rule in column 3 or column 4 only applies to the part of that heading or Chapter as described in column 2.
- 1.2 Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1.
- 1.3 Where there are different rules in the List applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.
- 1.4 For the products of Chapters 84 and 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

- 2.1 The term "manufacture" covers any kind of working or processing including "assembly" or specific operations. However, see paragraph 5 of Note 3 below.

- 2.2 The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.
- 2.3 The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

- 3.1 In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.
- 3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3 Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.
- 3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

- *For example:*
An engine of heading No. 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5 Even if the change of heading rule or the rule contained in the List are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of paragraph 5 of Article 5.

Note 4

- 4.1 The rule in the List represents the minimum amount of working or processing required and the carrying out or more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at later stage is not.
- 4.2 When a rule in the List specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

- *For example:*
The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

- *For example:*
The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

4.3 When a rule in the List specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

- *For example:*
The rule for heading No. 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.
- *For example:*
In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-wovens cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

See also paragraph 3 of Note 7 in relation to textiles.

- 4.4 If in a rule in the List two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore the individual percentages must not be exceeded in relation to the particular materials they apply to.

Textiles

Note 5

- 5.1 The term "natural fibres" is used in the List to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term "natural fibres" includes fibres that have been carded, combed or otherwise processed but not spun.
- 5.2 The term "natural fibres" includes horsehair of heading No. 0503, silk of headings Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings Nos. 5101 to 5105, the cotton fibres of headings Nos. 5201 to 5203 and the other vegetable fibres of headings Nos. 5301 to 5305.
- 5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the List to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term "man-made staple fibres" is used in the List to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos. 5501 to 5507.

Note 6:

- 6.1 In the case of the products classified within those headings in the List where a reference is made to this Introductory Note, the conditions set out in column 3 of the List shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also paragraph 3 and 4 of Note 6 below).
- 6.2 However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
 - wool,
 - coarse animal hair,
 - fine animal hair,
 - horsehair,
 - cotton,
 - paper-making materials and paper,
 - flax,
 - true hemp,
 - jute and other textile bast fibres,
 - sisal and other textile fibres of the *genus* *Agave*,
 - coconut, abaca, ramie and other vegetable textile fibres,
 - synthetic man-made filaments,
 - artificial man-made filaments,
 - synthetic man-made staple fibres,
 - artificial man-made staple fibres.
- *For example:*
A yarn of heading No. 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.
- *For example:*
A woollen fabric of heading No. 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric

- **For example:**
Tufted textile of heading No. 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

 - **For example:**
If the tufted textile concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

 - **For example:**
A carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.
- 6.3 In the case of 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.
- 6.4 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 an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7

- 7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile 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.
- 7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.
- 7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.
- For example:
If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.
- 7.4 Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
ex 04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must already be originating, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 13.02	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 17.02	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No. 17.02

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 19.02	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 for those containing more than 20% by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No. 11.08
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:	Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos. 20.01, 20.04 and 20.05 and uncooked, boiled or steamed sweet corn, frozen, of heading No. 07.10, may not be used
	- Not containing cocoa:	
	-- Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared	
	-- Other	Manufacture in which:

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
	- Containing cocoa	<ul style="list-style-type: none"> - all the cereals and their derivatives (except maize of the species "Zea indurata" and durum wheat and their derivatives) used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product <p>Manufacture from materials not classified within heading No. 18.06, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
19.05	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 ¹
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 21.04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos. 20.02 to 20.05

¹ However, until 30 November 1993, maize flour ("masa" flour), obtained by the "nixtamalization" method (alkaline cooking and steeping), may be used

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 22.02	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09; containing sugar or milk or milkfats	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, and - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 22.08	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - all the grapes or any material derived from grapes used must be wholly obtained OR <ul style="list-style-type: none"> - if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	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 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	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	Manufacture from materials of any heading

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	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 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	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 Nos. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch. 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other:	
	-- Human blood	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.02 (cont'd)	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product
	-- Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product
	-- Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product
	-- Other	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>
ex 31.05	<p>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> - Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 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 headings Nos. ex 32.01 and 32.05, for which the rules are set out below	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No.32.05 does not exceed 20% of the ex-works price of the product
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ² in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product

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 manufacturing of colouring preparations, provided 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 semi-colon

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Ch. 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
34.04	Artificial waxes and prepared waxes:	
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29
	- Other	Manufacture from materials of any heading, except: - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 35.05
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
37.01 (cont'd)	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex- works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper- board or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings Nos. 37.01 to 37.04
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.01 to 39.15 (cont'd)	- Addition homopolymerization products	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex- works price of the product ¹
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile- butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex- works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below:	
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square), other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex- works price of the product

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

HS Heading No.	Description of product	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.16 to 39.21 (cont'd)	- Other: -- Addition products homopolymerization	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	-- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	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 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
40.05	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
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	- Retreaded pneumatic, solid or cushion, of rubber tyres	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 43.02 (cont'd)	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger- jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 44.16	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
	<ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard 	
	<ul style="list-style-type: none"> - Other 	Manufacture from materials not classified in heading No. 49.09 or 49.11

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ¹ : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: - Incorporating rubber thread	Manufacture from single yarn ¹

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Ch. 50 to 55 (cont'd)	- Other	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex- works price of the product
ex Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.02 (cont'd)	- Needleloom felt	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from ¹ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.04 (cont'd)		<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
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : <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
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹ : <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
Ch.57	Carpets and other textile floor coverings:	
	- Of needleloom felt	Manufacture from ¹ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 57 (cont'd)		<ul style="list-style-type: none"> - Natural fibres, or - Chemical materials or textile pulp
		<p>However:</p> <ul style="list-style-type: none"> - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01,
		<p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Of other felt	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Synthetic or artificial filament yarn, - Natural fibres, or - Man-made staple fibres not carded or combed or otherwise processed for spinning
ex Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn ¹

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex Ch. 58 (cont'd)	- Other	<p>Manufacture from¹:</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>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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
58.10	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.02 (cont'd)	- Containing not more than 90% by weight of textile materials	Manufacture from yarn
	- Other	Manufacture from chemical mater- ials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	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
59.05	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	- Other	Manufacture from ¹ :

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
59.05 (cont'd)		<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, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
59.06	Rubberised textile fabrics, other than those of heading No. 59.02:	
	- Knitted or crocheted fabrics	<p>Manufacture from¹:</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
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	- Other	Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ²

¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

² See Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
Ch. 61 (cont'd)	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ²
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn ² OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²
ex 62.10, ex 62.16 and ex 62.17	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ² OR Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ²
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered	Manufacture from unbleached single yarn ^{1,2} OR Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ²

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

2 See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
62.13 and 62.14 (cont'd)	- Other	Manufacture from unbleached single yarn ^{1,2}
ex 62.17	Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens - Other: -- Embroidered	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp Manufacture from unbleached single yarn ^{1,3} OR Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	-- Other	Manufacture from unbleached single yarn ^{1,3}
63.05	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

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

2 See Introductory Note 7

3 For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape), see Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
63.06	Tarpaulins, sails for boats, sail-boards or landcraft, awnings, sun-blinds, tents and camping goods:	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp
	- Of non-wovens	
	- Other	Manufacture from unbleached single yarn ¹
ex 63.07	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
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ²

1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6

2 See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	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 68.14	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)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01

1 See Introductory Note 7

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product OR Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: - all the materials used are classified in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	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 in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	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 in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
ex Ch. 84	Nuclear reactors ¹ , boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

¹ For nuclear fuel elements of heading No. 84.01, the rule in column (3) does not apply until 31 December 1993. However, materials classified in heading No. 84.01 may be used provided their value does not exceed 5% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.06	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	
84.07	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	
84.08	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	
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
84.12	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 84.13	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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 84.14	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.15	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		
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	<p>Manufacture: Manufacture in</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used <p>which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex 84.19	Machines for the wood, paper pulp 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 - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 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
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.29	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:			
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% 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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% 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 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.39 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 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
84.44 to 84.47	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
84.52 (cont'd)	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, - where the value of all the non- originating ma- terials used in assembling the head (without motor) does not exceed the value of the originat- ing materials used, and - the thread ten- sion, crochet and zigzag mechanisms used are already originating		
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.69 to 84.72	Office machines (for example, typewriters, calculating ma- chines, automatic data- processing machines, dupli- cating 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		
84.80	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 the materials used does not exceed 50% of the ex- works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex Ch. 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 those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.01	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product 	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
85.02	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% 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 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
85.18 (cont'd)		- the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	- Electric gramophones	<p>Manufacture: Manufacture in</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, which the value of all the materials used does not exceed 25% of the ex-works price of the product - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.19 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
85.21	Video recording or reproducing apparatus	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% 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
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:			
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Other	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5% 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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% 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 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
85.27	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: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% 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 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.28 (cont'd)	- Video recording or re- producing apparatus in- corporating a video tuner	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
85.28 (cont'd)	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	<p>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.29 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	or	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% 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 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
85.42	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% 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
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.45	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.46	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		
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; 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		
85.48	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		
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
ex Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50cc -- Exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	or	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
87.11 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
87.15	Baby carriages and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than 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
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% 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
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:			
	- Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% 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
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 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 Ch. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising 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	
90.02	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	
90.04	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 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 90.05 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 90.06 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and	- where the value of all the non- originating ma- terials used does not exceed the value of the originating ma- terials used

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
90.11	Compound optical microscopes, including those for microphotography, microcinematography or micro-projection	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 90.14	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.15	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		
90.16	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		
90.17	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		
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:			

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
90.18 (cont'd)	- Dentists' chairs incorporat- ing dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
90.19	Mechano-therapy appliances; massage apparatus; psycho- logical aptitude-testing ap- paratus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respira- tion apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.19 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product		
90.20	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"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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</p>	
90.24	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		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.25	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	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.27	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	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of 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
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.31	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		
90.32	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		
90.33	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		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
ex Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
91.05	Other clocks	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status		
(1)	(2)	(3)	or	(4)
91.09	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5% of the ex-works price of the product	or	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
91.11	Watch cases and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	(4)
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% 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
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Of base metal, whether or not plated, or clad with precious metal		
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 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
Ch. 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 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which the value of all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: <ul style="list-style-type: none"> - its value does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03
94.05	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
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, 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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.13 (cont'd)	- Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks