

Uradni list

Republike Slovenije Mednarodne pogodbe

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Št. 8 (Uradni list RS, št. 25)

Ljubljana, torek 13. 4. 1999

ISSN 1318-0932

Leto IX

22. Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Hrvaško (BHRPT)

Na podlagi druge alineje prvega odstavka 107. člena in prvega odstavka 91. člena Ustave Republike Slovenije izdajam

U K A Z

O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO IN REPUBLIKO HRVAŠKO (BHRPT)

Razlašam Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Hrvaško (BHRPT), ki ga je sprejel Državni zbor Republike Slovenije na seji 23. marca 1999.

Št. 001-22-45/99
Ljubljana, 31. marca 1999

Predsednik
Republike Slovenije
Milan Kučan l. r.

Z A K O N

O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO IN REPUBLIKO HRVAŠKO (BHRPT)

1. člen

Ratificira se Sporazum o prosti trgovini med Republiko Slovenijo in Republiko Hrvaško, podpisan v Zagrebu dne 12. decembra 1997.

2. člen

Sporazum se v izvorniku v slovenskem in angleškem jeziku glasi:*

* Besedilo izvornika v hrvaškem jeziku je na vpogled v Sektorju za mednarodne pravne zadeve Ministrstva za zunanje zadeve Republike Slovenije.

**SPORAZUM O PROSTI TRGOVINI
MED
REPUBLIKO SLOVENIJO
IN
REPUBLIKO HRVAŠKO**

Republika Slovenija in Republika Hrvaška (v nadaljnjem besedilu pogodbenici), ki

ponovno potrjujeta svojo zavezanost pluralistični demokraciji, ki temelji na vladavini prava, človekovih pravicah in temeljnih svoboščinah;

se sklicujeta na svoj namen, da dejavno sodelujeta v procesu gospodarskega združevanja v Evropi in izražata svojo pripravljenost za sodelovanje pri iskanju poti in načinov za krepitev tega procesa;

upoštevata Protokol s prvega zasedanja Odbora za gospodarsko sodelovanje med Slovenijo in Hrvaško z dne 5. oktobra 1994 in Skupno izjavo o nameri, da se podpiše sporazum o prosti trgovini med pogodbenicama z dne 7. februarja 1994;

ponovno potrjujeta svojo trdno zavezanost načelom tržnega gospodarstva, ki je podlaga za njune odnose;

se sklicujeta na svojo trdno zavezanost Sklepnim listini Konference o varnosti in sodelovanju v Evropi, Pariški listini in predvsem načelom, ki jih vsebuje sklepní dokument Bonske konference o gospodarskem sodelovanju v Evropi;

sta odločeni, da v ta namen postopoma odstranita vse ovire pri pretežnem medsebojnem trgovanju v skladu z določbami Splošnega sporazuma o carinah in trgovini 1994 (v nadaljevanju "GATT 1994") in Sporazuma o ustanovitvi Svetovne trgovinske organizacije (v nadaljevanju "WTO"), pri čemer je cilj Hrvaške, da postane pogodbenica WTO;

sta trdno prepričani, da bo ta sporazum spodbujal intenzivnejše medsebojno koristne trgovinske odnose med njima in prispeval k procesu povezovanja v Evropi, in

glede na to, da se nobena določba tega sporazuma ne sme razlagati tako, da pogodbenici odvezuje njihovih obveznosti po drugih mednarodnih sporazumih;

sta sklenili:

**1. člen
Cilji**

1. Pogodbenici postopoma ustanovita območje proste trgovine pri pretežnem delu medsebojnega trgovanja v prehodnem obdobju, ki se bo končalo najkasneje 1. januarja 2001, v skladu z določbami tega sporazuma in v skladu s XXIV. členom GATT 1994 in WTO.

2. Cilji tega sporazuma so:

- a. z razširitvijo medsebojne trgovine spodbujati usklajen razvoj gospodarskih odnosov med pogodbenicama in tako pospeševati napredek njihovih gospodarskih dejavnosti;
- b. zagotavljati poštene pogoje konkurence v trgovinski menjavi med pogodbenicama;
- c. z odstranjevanjem trgovinskih ovir prispevati k skladnemu razvoju in širjenju svetovne trgovine.

I. poglavje - Industrijski izdelki

**2. člen
Obseg**

1. Določbe tega poglavja se uporabljajo za industrijske izdelke s poreklom iz ene od pogodbenic.

2. Izraz "industrijski izdelki" za namen tega sporazuma pomeni izdelke, uvrščene v poglavja od 25 do 97 Harmoniziranega sistema poimenovanja in šifrskih oznak blaga, razen izdelkov, navedenih v Prilogi I tega sporazuma.

**3. člen
Osnovne dajatve**

1. Osnovna dajatev, za katero veljajo postopna zmanjševanja, določena s tem sporazumom, je pri vsakem izdelku stopnja dajatve za državo z največjimi ugodnostmi, ki se je uporabljala 1. januarja 1998.

2. Če se po začetku veljavnosti tega sporazuma uporablja kakršno koli znižanje carin na podlagi *erga omnes*, kar velja zlasti za znižanja, ki so posledica sporazuma o carinah, sklenjenega v Urugvajskem krogu mnogostranskih trgovinskih pogajanj, take znižane dajatve nadomestijo osnovne dajatve iz prvega odstavka od tistega dneva dalje, ko se taka znižanja uporabijo.

3. Znižane dajatve, izračunane v skladu z drugim odstavkom, se zaokrožijo na eno decimalko.

4. Pogodbenici se medsebojno obveščata o svojih carinah.

**4. člen
Carine pri uvozu**

1. Pogodbenici z dnem, ko začne veljati ta sporazum, v medsebojno trgovino ne uvajata nobenih novih carin pri uvozu.

2. Vse carine pri uvozu se odpravijo v skladu z določbami Protokola 1 k temu sporazumu (v nadaljevanju "Protokol 1").

5. člen

Dajatve, enakovredne carinam

1. Pogodbenici z dnem, ko začne veljati ta sporazum, v medsebojno trgovino ne uvedeta nobene nove dajatve z enakovrednim učinkom kot carina pri uvozu.
2. Vse dajatve, ki imajo enakovreden učinek kot carine pri uvozu, se odpravijo z dnem, ko začne veljati ta sporazum.

6. člen

Fiskalne dajatve

Določbe 4. člena se uporabljajo tudi za carine fiskalne narave.

7. člen

Carine pri izvozu in dajatve z enakovrednim učinkom

1. Pogodbenici z dnem, ko začne veljati ta sporazum, v medsebojno trgovino ne uvedeta nobenih novih carin pri izvozu ali dajatev z enakovrednim učinkom.
2. Vse carine pri izvozu in dajatve z enakovrednim učinkom se odpravijo z dnem, ko začne veljati ta sporazum.

8. člen

Količinske omejitve pri uvozu in ukrepi z enakovrednim učinkom

1. Pogodbenici z dnem, ko začne veljati ta sporazum, v medsebojno trgovino ne uvedeta nobene nove količinske omejitve pri uvozu ali ukrepa z enakovrednim učinkom.
2. Vse količinske omejitve pri uvozu in ukrepi z enakovrednim učinkom se odpravijo z dnem, ko začne veljati ta sporazum.

9. člen

Količinske omejitve pri izvozu in ukrepi z enakovrednim učinkom

1. Pogodbenici z dnem, ko začne veljati ta sporazum, v medsebojno trgovino ne uvedeta nobene nove količinske omejitve pri izvozu ali ukrepa z enakovrednim učinkom.
2. Vse količinske omejitve pri izvozu in ukrepi z enakovrednim učinkom se odpravijo z dnem, ko začne veljati ta sporazum, razen v primerih, določenih v Prilogi II tega sporazuma.

10. člen

Odprava tehničnih ovir v trgovini

1. Pravice in obveznosti pogodbenic v zvezi s tehničnimi ovirami v trgovini se urejajo v skladu z določbami WTO Sporazuma o tehničnih ovirah v trgovini.

2. Pogodbenici sodelujeta in izmenjujeta podatke s področja standardizacije, meroslovja, ugotavljanja skladnosti in pooblaščenosti, da bi zmanjšali tehnične ovire v trgovini.

3. Za odpravo tehničnih ovir in za učinkovito izvajanje tega sporazuma lahko pogodbenici na njegovi podlagi skleneta sporazum o vzajemnem priznavanju poročil o preskusih, potrdil o skladnosti in drugih dokumentov, ki se neposredno ali posredno nanašajo na ugotavljanje skladnosti izdelkov, ki so predmet blagovne menjave med pogodbenicama, s predpisi, veljavnimi v državi uvoznici.

II. poglavje - Kmetijski izdelki

11. člen

Obseg

1. Določbe tega poglavja se uporabljajo za kmetijske izdelke s poreklom iz ene od pogodbenic.
2. Izraz "kmetijski izdelki" za namen tega sporazuma pomeni izdelke, uvrščene v poglavja od 1 do 24 Harmoniziranega sistema poimenovanja in šifrskih oznak blaga, ter izdelke, navedene v Prilogi I tega sporazuma.

12. člen

Izmenjava ugodnosti

1. Pogodbenici si medsebojno dajeta ugodnosti, ki so navedene v Protokolu 2 k temu sporazumu (v nadaljevanju "Protokol 2"), v skladu z določbami omenjenega protokola in določbami tega poglavja.
2. Pogodbenici ob upoštevanju:
 - vloge kmetijstva v svojih gospodarstvih
 - razvoja trgovine s kmetijskimi izdelki med pogodbenicama
 - posebne občutljivosti kmetijskih izdelkov
 - pravil svoje kmetijske politike
 - rezultatov mnogostranskih trgovinskih pogajanj v okviru WTO

proučita v okviru Skupnega odbora možnosti za medsebojno podeljevanje nadaljnjih ugodnosti v trgovini s kmetijskimi izdelki.

13. člen

Ugodnosti in kmetijska politika

1. Ne glede na ugodnosti, podeljene v skladu z 12. členom tega sporazuma, določbe tega poglavja na noben način ne omejujejo uresničevanja kmetijske politike pogodbenic ali sprejemanja kakršnih koli ukrepov v skladu s to politiko, vključno z izvajanjem rezultatov sporazumov Urugvajskega kroga.

2. Pogodbenici obvestita Skupni odbor o spremembah svoje kmetijske politike ali ukrepih, ki bi utegnili vplivati na pogoje trgovanja s kmetijskimi izdelki med njima. Na zahtevo ene od pogodbenic se nemudoma skliče posvet za proučitev stanja.

14. člen

Posebni zaščitni ukrepi

Če zaradi posebne občutljivosti kmetijskih trgov ne glede na druge določbe tega sporazuma in zlasti 27. člena tega sporazuma uvoz kmetijskih izdelkov s poreklom iz države pogodbenice, za katere veljajo ugodnosti, podeljene s tem sporazumom, povzroči resne motnje na trgu druge pogodbenice, prizadeta pogodbenica takoj začne s posvetovanji, da najde ustrežno rešitev. Dokler se rešitev ne najde, lahko prizadeta pogodbenica ukrepa tako, kot se ji zdi potrebno.

15. člen

Sanitarni in fitosanitarni ukrepi

1. Pogodbenici uporabljata svoje predpise na področju veterine, zdravja rastlin in zdravstva, še posebej v izmenjavi informacij o nalezljivih boleznih domačih živali, karantenskih boleznih, rastijskih škodljivcih in plevelu kot tudi v prilagoditvi podobnih dokumentov v izmenjavi in prevozu blaga ob upoštevanju, da je bil Sporazum o sodelovanju na področju veterinarske medicine že podpisan 13. septembra 1995 v Zagrebu.

2. Pogodbenici nediskriminatorno uporabljata svoje predpise na področju veterine, zdravja rastlin in zdravstva ter ne uvajata novih ukrepov, ki po nepotrebnem ovirajo trgovino.

III. poglavje - Splošne določbe

16. člen

Pravila o poreklu in sodelovanje pri carinskih zadevah

1. Protokol 3 k temu sporazumu (v nadaljevanju "Protokol 3") določa pravila o poreklu in z njimi povezane načine upravnega sodelovanja.

2. Pogodbenici sprejemata ustrezne ukrepe, vključno z rednimi pregledi Skupnega odbora in dogovori za sodelovanje na upravnem področju, da zagotovita učinkovito in usklajeno uporabo določb Protokola 3 ter 3. do 9., 12., 17., 27., 28. in 29. člena tega sporazuma ter da čim bolj zmanjšata formalnosti pri trgovanju in da dosežeta vzajemno zadovoljive rešitve za vse težave pri izvajanju teh določb.

3. Protokol 4 k temu sporazumu (v nadaljevanju "Protokol 4") ureja medsebojno pomoč in sodelovanje med carinskima upravama pogodbenic.

17. člen

Notranje obdavčenje

1. Pogodbenici se odpovedujeta vsakemu ukrepu ali postopku notranje fiskalne narave, ki bi neposredno ali posredno povzročil diskriminacijo med izdelki s poreklom iz pogodbenic.

2. Za izdelke, izvožene na ozemlje ene od pogodbenic, se ne more uveljavljati vračilo notranjih davščin, v znesku, ki je višji od neposredne ali posredne obdavčitve, ki je zanje predpisana.

18. člen

Splošne izjeme

Ta sporazum ne izključuje prepovedi ali omejitev pri uvozu, izvozu ali za blago v tranzitu, ki so utemeljene z javno moralo, javnim redom ali javno varnostjo; varovanjem zdravja in življenja ljudi, živali ali rastlin; varstvom narodnega bogastva umetniške, zgodovinske ali arheološke vrednosti; varstvom intelektualne lastnine ali pravil, ki se nanašajo na zlato ali srebro ali ohranjanje neobnovljivih naravnih virov, če se taki ukrepi uveljavljajo v povezavi z omejitvami domače proizvodnje ali porabe. Vendar take prepovedi ali omejitve ne smejo biti način za samovoljno diskriminacijo ali prikrito omejevanje trgovine med pogodbenicama.

19. člen

Izjeme zaradi varnosti

Nič v tem sporazumu ne preprečuje pogodbenici, da sprejme kakršen koli ukrep, ki se ji zdi potreben:

- a. da prepreči razkritje podatkov, ki so v nasprotju z njenimi bistvenimi varnostnimi interesi;
- b. da zavaruje bistvene interese svoje varnosti ali da uresničuje mednarodne obveznosti ali državno politiko;
 - (i) ki se nanašajo na trgovino z orožjem, strelivom in vojaško opremo, če ti ukrepi ne poslabšujejo konkurenčnih razmer za izdelke, ki nimajo izrecno vojaškega namena, ter na promet z drugim blagom, materialom in storitvami, katerega namen je neposredno ali posredno oskrbovanje vojske, ali
 - (ii) ki se nanašajo na neširjenje biološkega in kemičnega orožja, jedrskega orožja ali drugih eksplozivnih jedrskih naprav ali
 - (iii) ki so bili sprejeti med vojno ali ob drugi resni mednarodni napetosti.

20. člen
Državni monopoli

1. Pogodbenici vse državne monopole komercialne narave postopno prilagajata, tako da najkasneje do konca prehodnega obdobja, opredeljenega v prvem členu tega sporazuma, zagotovita, da ne bo diskriminacije v pogojih za nabavo in trženje blaga med državljani pogodbenic. Pogodbenici se obveščata o ukrepih, sprejetih za uresničevanje tega cilja.

2. Določbe tega člena veljajo za vsak organ, preko katerega bodo pristojne oblasti pogodbenic pravno ali dejansko, neposredno ali posredno nadzorovale uvoz ali izvoz med pogodbenicama, ga določale ali nanj znatno vplivale. Te določbe veljajo tudi za monopole, ki jih je država prenesla na druge organe.

21. člen
Plačila

1. Za plačila v prosto zamenljivih valutah, ki se nanašajo na blagovno menjavo med pogodbenicama, in prenos takih plačil na ozemlje pogodbenice, kjer je sedež upnika, ne sme biti nobenih omejitev.

2. Pogodbenici se odpovedujeta vsem deviznim ali upravnim omejitvam za odobritev, odplačevanje ali sprejem kratkoročnih in srednjeročnih kreditov za blagovno menjavo, v kateri sodeluje rezident pogodbenice.

3. Ne glede na drugi odstavek morajo biti vsi ukrepi, ki se nanašajo na tekoča plačila, povezana s pretokom blaga, v skladu z določbami VIII. člena Statuta Mednarodnega denarnega sklada.

22. člen
Pravila konkurence za podjetja

1. Spodaj navedeno je nezdržljivo s pravilnim izvajanjem tega sporazuma, če vpliva na trgovino med pogodbenicama:

a. vsi dogovori med podjetji, sklepi podjetniških združenj in dogovorjeni postopki med podjetji, katerih namen ali učinek je preprečevanje, omejevanje ali izkrivljanje konkurence;

b. zloraba prevladujočega položaja enega ali več podjetij na celotnem ali pretežnem delu ozemlja pogodbenic.

2. Določbe prvega odstavka se uporabljajo za dejavnosti vseh podjetij, vključno z javnimi podjetji in podjetji, ki jim pogodbenici podelita posebne ali izključne pravice. Za podjetja, ki jim je zaupano opravljanje storitev splošnega gospodarskega pomena ali so monopoli, s katerimi se ustvarja prihodek, veljajo določbe prvega odstavka, če

uporaba teh določb pravno ali dejansko ne ovira opravljanja posebnih javnih nalog, ki so jim dodeljene.

3. Za izdelke, navedene v II. poglavju tega sporazuma, se določbe točke a prvega odstavka ne uporabljajo pri tistih dogovorih, odločitvah in običajnih postopkih, ki so bistveni del organizacije domačega trga.

4. Če pogodbenica meni, da je neka praksa nezdržljiva s prvim, drugim in tretjim odstavkom in če taka praksa povzroči ali grozi s povzročitvijo resne škode njenim interesom ali znatno škoduje njeni domači industriji, lahko sprejme ustrezne ukrepe po pogojih in v skladu s postopkom, določenim v 31. členu tega sporazuma.

23. člen
Državna pomoč

1. Vsaka pomoč, ki jo odobri država, ki je pogodbenica tega sporazuma, ali ki je odobrena iz državnih virov v kakršni koli obliki in izkrivlja ali grozi z izkrivljanjem konkurence z dajanjem prednosti določenim podjetjem ali proizvodnji določenega blaga, je nezdržljiva s pravilnim delovanjem tega sporazuma, če bi vplivala na trgovino med pogodbenicama.

2. Določbe prvega odstavka se ne nanašajo na izdelke iz II. poglavja tega sporazuma.

3. Skupni odbor v treh letih po začetku veljavnosti tega sporazuma sprejme merila, na podlagi katerih se ugotavljajo običajni postopki, ki so v nasprotju s prvim odstavkom, kakor tudi pravila za njihovo izvajanje.

4. Pogodbenici zagotavljata preglednost na področju državne pomoči, in to med drugim z vsakoletnim poročanjem Skupnemu odboru o celotnem znesku in razdelitvi dane pomoči, ter si medsebojno na zahtevo dajeta informacije o programih pomoči in o določenih posameznih primerih državne pomoči.

5. Če pogodbenica meni, da je določena praksa, vključno s kmetijsko:

- nezdržljiva z določbami prvega odstavka in neustrezno obravnavana v okviru izvedbenih pravil iz tretjega odstavka ali
- če takih pravil ni in če takšna praksa povzroča ali grozi s povzročitvijo resne škode interesom te pogodbenice ali znatno škoduje njeni domači industriji,

lahko po pogojih in v skladu z določbami v 31. členu tega sporazuma, sprejme ustrezne ukrepe.

6. Taki ustrezni ukrepi se lahko sprejmejo le v skladu s postopki in po pogojih, ki jih določata GATT 1994 in WTO, ter kateri koli drug ustrezen dokument, dogovorjen v njegovem okviru, ki se uporablja med pogodbenicama.

24. člen
Javna naročila

1. Pogodbenici menita, da je odpiranje njihovih trgov javnih naročil cilj tega sporazuma.
2. Pogodbenici postopno prilagajata svoje predpise, pogoje in običajne postopke z namenom, da dobaviteljem druge pogodbenice najpozneje do konca prehodnega obdobja omogočita dostop do razpisov za pridobivanje pogodb na njihovih trgih javnih naročil in pri tem upoštevata določbe WTO Sporazuma o vladnih naročilih.
3. Skupni odbor prouči dogajanja v zvezi z doseganjem ciljev tega člena, tako da se zagotovijo prost dostop, preglednost in medsebojno odpiranje svojih trgov javnih naročil.
4. Pogodbenici si prizadevata pristopiti k ustreznim sporazumom, dogovorjenim v okviru GATT 1994 in WTO.

25. člen
Varstvo intelektualne lastnine

1. Pogodbenici nediskriminatorno priznavata in zagotavljata varstvo pravic intelektualne lastnine, vključno s postopki za podelitev oziroma priznanje in uveljavljanje takih pravic, tudi v primerih, ko pride do njihovih kršitev. Varstvo se postopoma izboljšuje in najkasneje do konca prehodnega obdobja doseže raven, ki ustreza standardom iz mnogostranskih sporazumov, ki so navedeni v Prilogi III tega sporazuma.
2. Za namen tega sporazuma "varstvo intelektualne lastnine" vključuje predvsem varstvo avtorskih in sorodnih pravic skupaj z računalniškimi programi, bazami podatkov, blagovnimi in storitvenimi znamkami, geografskimi označbami vključno z označbo porekla blaga, patenti, industrijskimi modeli in vzorci, novimi rastlinskimi vrstami, topografijami polprevodniških vezij kakor tudi neobjavljenimi informacijami.

26. člen
Damping

Če katera od pogodbenic ugotovi, da v trgovinskih odnosih, ki jih ureja ta sporazum, prihaja do dampinga v smislu VI. člena GATT 1994, lahko v skladu z WTO Sporazumom o izvajanju VI. člena GATT 1994 sprejme ustrezne ukrepe proti takemu ravnanju po pogojih in v skladu s postopkom, določenim v 31. členu tega sporazuma.

27. člen
Splošni zaščitni ukrepi

Kadar se kak izdelek uvaža v tako povečanih količinah in pod takimi pogoji, da to povzroča ali utegne povzročiti:

- a. resno škodo domačim proizvajalcem podobnih ali neposredno konkurenčnih izdelkov na ozemlju pogodbenice uvoznice ali
- b. resne motnje v kateri koli sorodni gospodarski panogi ali težave, ki bi lahko zelo poslabšale gospodarske razmere določenega območja,

lahko prizadeta pogodbenica sprejme ustrezne ukrepe po pogojih in v skladu s postopkom, določenim v 31. členu tega sporazuma.

28. člen
Strukturno prilagajanje

1. Katera koli pogodbenica lahko sprejme izredne ukrepe z omejenim trajanjem, ki odstopajo od določb 4. člena, in sicer v obliki povečanih carin.
2. Ti ukrepi se smejo nanašati samo na gospodarske dejavnosti na začetku razvoja ali na določene panoge, ki so v procesu prestrukturiranja ali v resnih težavah, zlasti kadar povzročajo večje socialne probleme.
3. Carine pri uvozu, ki se uporabljajo pogodbenici za izdelke s poreklom iz druge pogodbenice na podlagi prvega in drugega odstavka tega člena, ne smejo presežati 25% ad valorem in ohranijo element preference v carinah za izdelke s poreklom iz pogodbenic. Celotna vrednost uvoza izdelkov, za katere veljajo ti ukrepi, ne sme presežati 15% vsega uvoza industrijskih izdelkov iz druge pogodbenice, določenih v I. poglavju tega sporazuma, v zadnjem letu, za katero so na voljo statistični podatki.
4. Ti ukrepi se uporabljajo za obdobje, ki ne presega prehodnega obdobja, določenega v prvem odstavku 1. člena tega sporazuma. Ukrepi se prenehajo uporabljati najkasneje do 1. januarja 2001.

5. Prizadeta pogodbenica obvesti drugo pogodbenico o vseh izrednih ukrepih, ki jih namerava uvesti in na zahtevo druge pogodbenice se v okviru Skupnega odbora takoj opravijo posvetovanja o teh ukrepih ter o panogah, na katere se nanašajo, in to še preden se ukrepi uvedejo. Ko sprejema take ukrepe, mora prizadeta pogodbenica Skupnemu odboru predložiti časovni raspored odprave carin, uvedenih po tem členu. Časovni raspored zagotavlja postopno opuščanje teh dajatev po enakih letnih stopnjah, ki se začne najkasneje dve leti po njihovi uvedbi. Skupni odbor se lahko odloči za drugačen časovni raspored.

29. člen
Ponovni izvoz in resno pomanjkanje blaga

Kadar ravnanje skladno z določbami 7. in 9. člena tega sporazuma vodi v:

- a. ponovni izvoz v tretjo državo, za katero ima pogodbenica izvoznica na izvoz določenega izdelka količinske izvozne omejitve, izvozne carine ali ukrepe ali takse z enakovrednim učinkom, ali
- b. resno pomanjkanje ali nevarnost resnega pomanjkanja izdelka, ki je bistven za pogodbenico izvoznico,
- b. V zvezi s 30. členom tega sporazuma lahko prizadeta pogodbenica po končanih posvetovanjih ali po izteku treh mesecev od datuma, ko je obvestila drugo pogodbenico, sprejme ustrezne ukrepe.
- c. V zvezi z 22. in 23. členom tega sporazuma prizadeta pogodbenica Skupnemu odboru zagotovi vso potrebno pomoč za proučitev primera in po potrebi odpravi sporno ravnanje. Če pogodbenica ne preneha s spornim ravnanjem v roku, ki ga določi Skupni odbor, ali če Skupni odbor ni dosegel dogovora v tridesetih delovnih dneh po datumu, ko mu je bila zadeva predložena, sme prizadeta pogodbenica sprejeti ustrezne ukrepe za obvladovanje težav, ki so posledica takega ravnanja.

in kadar zgoraj navedene razmere pogodbenico izvoznico privedejo ali utegnejo privedi v večje težave, lahko ta pogodbenica po pogojih in v skladu s postopki, določenimi v 31. členu tega sporazuma, sprejme ustrezne ukrepe.

30. člen

Izpolnitev obveznosti

1. Pogodbenici sprejmeta katere koli splošne in posebne ukrepe, potrebne za izpolnitev svojih obveznosti po tem sporazumu. Poskrbita, da bodo doseženi cilji tega sporazuma.
2. Če pogodbenica meni, da druga pogodbenica ni izpolnila obveznosti po tem sporazumu, lahko po pogojih in v skladu s postopkom, določenim v 31. členu tega sporazuma, sprejme ustrezne ukrepe.

31. člen

Postopek za uporabo zaščitnih ukrepov

1. Preden pogodbenici začneta postopek za uporabo zaščitnih ukrepov, določenih v naslednjih odstavkih tega člena, si prizadevata z neposrednimi posvetovanji razrešiti vsa medsebojna nesoglasja.
2. Če bi pogodbenica za uvoz izdelkov, ki bi lahko povzročil razmere, omenjene v 27. členu tega sporazuma, uvedla upravni postopek, katerega cilj je hitro obveščanje o trendih blagovnih tokov, o tem obvesti drugo pogodbenico.
3. Brez vpliva na sedmi odstavek tega člena pogodbenica, ki se namerava zateči k zaščitnim ukrepom, o tem nemudoma obvesti drugo pogodbenico in dostavi vse podatke v zvezi s tem. Pogodbenici se takoj medsebojno posvetujeta v Skupnem odboru, da bi našli rešitev, sprejemljivo za pogodbenici.
- 4.a. V zvezi s 26., 27. in 29. členom tega sporazuma Skupni odbor prouči primer ali stanje in lahko sprejme katero koli odločitev, ki je potrebna za odstranitev težav, o katerih ga je obvestila prizadeta pogodbenica. Če Skupni odbor take odločitve ne sprejme v tridesetih dneh po tem, ko mu je bila zadeva predložena, sme prizadeta pogodbenica sprejeti ustrezne ukrepe z namenom, da popravi nastali položaj.

5. Drugo pogodbenico je treba takoj obvestiti o sprejetih zaščitnih ukrepih. Obseg in trajanje ukrepov je treba omejiti na nujno potrebno, da se popravi položaj, ki je privedel do njihove uporabe, in ukrepi ne smejo preseči škode, ki jo je povzročilo tako ravnanje ali taka težava. Prednost imajo ukrepi, ki bodo najmanj ovirali izvajanje sporazuma. Ukrepi, ki jih ena pogodbenica uvede proti dejanju ali opustitvi druge pogodbenice, smejo vplivati le na trgovanje s to pogodbenico.

6. O uvedenih zaščitnih ukrepih potekajo občasna posvetovanja v okviru Skupnega odbora s ciljem njihove čimprejšnje ublažitve ali odprave, ko razmere ne opravičujejo več njihove uporabe.

7. Če zaradi izjemnih okoliščin, ki zahtevajo takojšnje ukrepanje, zadeve ni mogoče predhodno proučiti, lahko prizadeta pogodbenica v primerih iz 26., 27. in 29. člena tega sporazuma takoj uporabi začasne ukrepe, ki so nujno potrebni za ureditev razmer. Uvedeni ukrepi morajo biti nemudoma sporočeni in čim prej se morajo v Skupnem odboru začeti posvetovanja med pogodbenicama.

32. člen

Plačilnobilančne težave

1. Pogodbenici si prizadevata izogibati se uvajanju omejitvenih ukrepov, vključno z ukrepi, ki se nanašajo na omejevanje uvoza iz plačilnobilančnih razlogov.
2. Kadar je ena od pogodbenic v resnih plačilnobilančnih težavah ali ji je te neizbežno grozijo, sme v skladu z GATT 1994 in WTO sprejeti omejitvene ukrepe, vključno z ukrepi, povezanimi z uvozom, ki pa morajo biti časovno omejeni in ne smejo presežati tega, kar je nujno potrebno za izboljšanje plačilnobilančnega stanja. Z izboljšanjem plačilnobilančnega stanja je treba ukrepe postopno ublažiti in jih odpraviti takoj, ko razmere ne opravičujejo več njihovega obstoja. Pogodbenica, ki je ukrepe sprejela, takoj obvesti drugo pogodbenico o njihovi uvedbi in, če je le mogoče, tudi o časovnem razporedu za njihovo odpravo.

33. člen

Evolutivna klavzula

1. Če pogodbenica sodi, da bi bilo v interesu gospodarstev pogodbenic koristno razviti in poglobiti odnose, vzpostavljene s tem sporazumom, z razširitvijo na druga področja, ki jih ta sporazum ne zajema, drugi pogodbenici predloži utemeljen predlog. Pogodbenici lahko Skupnemu odboru naložita, da ta predlog prouči in kjer je primerno, da ustrezna priporočila zlasti z namenom, da se začno pogajanja.

2. Dogovore, dosežene v postopku iz prvega odstavka, morata pogodbenici ratificirati ali potrditi v skladu s svojo notranjo zakonodajo.

34. člen

Skupni odbor

1. S tem sporazumom je ustanovljen Skupni odbor, ki ga sestavljajo predstavniki obeh pogodbenic.

2. Skupni odbor nadzoruje in upravlja izvajanje tega sporazuma.

3. Za ustrezno izvajanje tega sporazuma si pogodbenici izmenjata informacije in se na zahtevo katere koli posvetujeta v okviru Skupnega odbora. Odbor stalno preverja možnosti za nadaljnje odpravljanje ovir v trgovini med pogodbenicama.

4. Skupni odbor lahko sprejema odločitve v primerih, ki jih določa ta sporazum. O drugih zadevah odbor lahko daje priporočila.

35. člen

Postopki Skupnega odbora

1. Za ustrezno izvajanje tega sporazuma se Skupni odbor sestaja po potrebi, vendar najmanj enkrat letno. Vsaka pogodbenica lahko zahteva sestanek.

2. Skupni odbor ukrepa soglasno.

3. Če je predstavnik pogodbenice v Skupnem odboru s pridržkom sprejel sklep, za katerega morajo biti izpolnjene notranjepravne zahteve, začne sklep, če v njem ni naveden kasnejši datum, veljati na dan prejema pisnega uradnega obvestila o izpolnitvi takih zahtev.

4. Za namen tega sporazuma sprejme Skupni odbor svoj poslovnik, ki med drugim vsebuje določbe o sklicevanju sestankov in imenovanju predsednika ter trajanju njegovega mandata.

5. Skupni odbor lahko odloči, da ustanovi take pododbore in delovne skupine, za katere sodi, da mu lahko pomagajo pri izpolnjevanju njegovih nalog.

36. člen

Storitve in naložbe

1. Pogodbenici se zavedata naraščajočega pomena področij, kot so storitve in naložbe. V svojih prizadevanjih, da bi postopno razvili in razširili sodelovanje, zlasti v zvezi z evropskim povezovanjem in ob upoštevanju ustreznih določb Splošnega sporazuma o trgovini s storitvami, sodelujeta s ciljem, da dosežeta postopno sprostitev in medsebojno odpiranje trgov naložb in trgovine s storitvami.

2. Pogodbenici se v okviru Skupnega odbora posvetujeta o sodelovanju s ciljem, da razširita svoje trgovinske odnose na področje tujih neposrednih naložb in trgovine s storitvami.

37. člen

Carinske unije, območja proste trgovine in obmejni promet

Ta sporazum ne preprečuje vzdrževanja ali ustanavljanja carinskih unij, območij proste trgovine ali dogovorov o obmejnem prometu v obsegu, ki ne vpliva negativno na trgovinski režim ter zlasti na določbe, ki se nanašajo na pravila o poreklu, kot jih določa ta sporazum.

38. člen

Priloge, protokoli in spremembe

1. Priloge in protokoli k temu sporazumu so njegov sestavni del. Skupni odbor se lahko odloči za spremembe prilog in protokolov v skladu z določbami tretjega odstavka 35. člena tega sporazuma.

2. Spremembe tega sporazuma, razen tistih iz četrtega odstavka 34. člena tega sporazuma, ki jih odobri Skupni odbor, se predložijo v sprejem drugi pogodbenici in začno veljati, če jih sprejmeta obe pogodbenici.

39. člen

Začetek veljavnosti

Ta sporazum začne veljati prvi dan meseca, ki sledi datumu, ko sta se pogodbenici uradno obvestili po diplomatski poti, da so izpolnjene njune notranje zahteve za začetek veljavnosti tega sporazuma.

40. člen

Začasna uporaba

Ta sporazum se začasno uporablja od 1. januarja 1998.

41. člen

Veljavnost in odpoved

Ta sporazum je sklenjen za nedoločen čas. Vsaka pogodbenica ga lahko odpove po diplomatski poti s pisnim uradnim obvestilom drugi pogodbenici. V takem primeru

sporazum preneha veljati prvi dan sedmega meseca po datumu, ko je druga pogodbenica prejela uradno obvestilo.

V POTRDITEV TEGA sta podpisana pooblaščenca, ki sta bila za to pravilno pooblaščenca, podpisala ta sporazum.

Sestavljeno v Zagrebu dne 12. decembra 1997 v dveh izvodih v slovenskem, hrvaškem in angleškem jeziku, pri čemer so vsa besedila enako verodostojna. Ob različnih razlagah je odločilno angleško besedilo.

Za Republiko Slovenijo

Za Republiko Hrvaško

Janez Drnovšek l.r.

Zlatko Mateša l.r.

ZAPIS O SOGLASJU

1. Pogodbenici izjavljata, da sta pripravljene v Skupnem odboru proučiti možnost, da tudi ena drugi podelita katere koli ugodnosti, ki jih priznavata ali jih bosta priznavali tretjim državam, s katerimi sta sklenili sporazum o prosti trgovini ali drug podoben sporazum na podlagi XXIV. člena GATT 1994.

2. V zvezi z drugim odstavkom 3. člena tega sporazuma pogodbenici soglašata, da bodo znižane carine, ki so posledica znižanja carin zaradi začasne opustitve carin za določen čas, nadomestile osnovne dajatve samo za čas trajanja take začasne opustitve, in da bo ob vsaki delni začasni opustitvi carin med pogodbenicama ohranjeno preferencialno razmerje.

3. Pogodbenici uporabljata dovoljenja, ki ne bodo negativno vplivala na razvoj medsebojne trgovine in bodo v skladu s predpisi GATT 1994. Pogodbenici soglašata, da se 9. člen tega sporazuma ne uporablja, kadar bi bili ukrepi iz omenjenega člena nujni za izpolnjevanje mednarodnih obveznosti.

4. Pri izdelavi meril in pravil iz tretjega odstavka 23. člena tega sporazuma si pogodbenici:

- prizadevata za zagotovitev največje možne skladnosti z ustreznimi merili in pravili, ki se uporabljajo na podlagi sporazumov o pridružitvi med vsako od pogodbenic tega sporazuma in Evropskimi skupnostmi;
- določita pogoje in/ali okoliščine, ko se lahko uporabljajo začasna odstopanja od določb iz prvega odstavka;
- pregledata okoliščine, v katerih se lahko ukrepa proti praksi dajanja državne pomoči.

5. Pogodbenici še naprej priznavata vse večji pomen trgovine na področju storitev. Pri postopnem razvijanju in širjenju sodelovanja, pogodbenici težita k popolni sprostitev in vzajemnem odpiranju trga s storitvami.

Pogodbenici razpravljata o tem sodelovanju v Skupnem odboru in še naprej razvijata in poglobljata odnose, vzpostavljene s tem sporazumom.

6. Pogodbenici menita, da bi lahko predvideli arbitražni postopek za spore, ki jih ni mogoče rešiti s posvetovanji med pogodbenicama ali v Skupnem odboru. Takšna možnost se lahko nadalje prouči v Skupnem odboru.

PRILOGA I (omenjena v 2. in 11. členu)

Oznaka KN	Poimenovanje izdelkov
3502	Albumini (vključno koncentracije dveh ali več proteinov iz sirotke z vsebnostjo 80 ut.% ali več proteinov iz sirotke, računano na suho snov), albuminati in drugi albuminski derivati

PRILOGA II (omenjena v drugem odstavku 9. člena)

Republika Hrvaška najkasneje do 1. januarja 2001 odpravi količinske omejitve pri izvozu za naslednje izdelke:

Oznake HS	Poimenovanje izdelkov
27.09 2709.00	Nafta in olja, dobljeni iz bituminoznih mineralov, surovi:
2709.001	--- Nafta
27.11	Naftni plini in drugi plinasti ogljikovodiki
2711.2	- V plinastem stanju:
2711.21	--- Naravni plin
41.01	Surove kože govedi ali kopitarjev (sveže ali nasoljene, sušene, lužene, piklane ali drugače konzervirane, toda nestrojene niti pergamentno obdelane niti nadalje obdelane), z dlako ali brez dlake, cepljene ali necepljene

Oznake HS	Poimenovanje izdelkov	Oznake HS	Poimenovanje izdelkov
41.02	Surove kože ovc ali jagnjet (sveže ali nasoljene, sušene, lužene, piklane ali drugače konzervirane, toda nestrojene, pergamentno neobdelane in tudi ne kako drugače naprej obdelane), z volno ali brez nje, cepljene ali necepljene, razen tistih, ki so izključene s prvo pripombo pod c) k temu poglavju	4403.911	--- drogovi za razcep in furniranje
		4403.912	--- celuloza
		4403.919	--- drugo
		4403.92	-- Bukov (<i>Fagus spp.</i>)
		4403.921	--- drogovi za razcep in furniranje
41.04	Usnje goveda ali kopitarjev, brez dlake, razen usnja iz tar. št. 4108 ali 4109	4403.922	--- celuloza
		4403.929	--- drugo
44.01	Les za ogrevanje v okroglicah, cepanicah, vejah, butarah ali podobnih oblikah; iverje in podobni drobci, žagovina, lesni odpadki in ostanki, aglomerirani ali neaglomerirani v okroglice, brikete, pelete ali podobne oblike	4403.99	-- drugo:
		4403.991	--- drogovi za razcep in furniranje iz drugih trdih neiglavcev:
		4403.9911	--- drogovi za razcep in furniranje iz oreha
4401.10	- Les za ogrevanje v okroglicah, cepanicah, vejah, butarah ali podobnih oblikah	4403.9919	--- drugo
44.03	Les, neobdelan, z lubjem ali brez lubja ali beljavine, ali grobo obdelan (razčetverjen)	4403.992	--- deluloza iz drugih trdih neiglavcev
		4403.993	--- drogovi za razcep in furniranje iz topolov
4403.10	- Obdelan z barvo, lužili, kreozotom ali drugimi zaščitnimi sredstvi:	4403.994	--- celuloza iz topolov
4403.20	- Drugo, iglavcev:	4403.995	--- drogovi za razcep in furniranje iz drugih mehkih neiglavcev
4403.201	--- eksotični iglavci	4403.996	--- celuloza iz drugih mehkih neiglavcev
4403.202	--- drogovi za razcep in furniranje iz lesa drugih iglavcev	4403.999	--- drugo
4403.203	--- celuloza		
4403.204	--- drogovi za žice, neimpregnirani	47.07	Papirni ali kartonski odpadki in ostanki
4403.209	--- drugo	4707.10	- Iz nebeljenega kraft papirja ali kartona ali valovitega papirja ali kartona
4403.9	- Drugo:	4707.20	- Papirja ali kartona, dobljenih pretežno iz beljene kemične celuloze, nebarvani v masi
4403.91	-- Hrastov (<i>Quercus spp.</i>)		

Oznake HS	Poimenovanje izdelkov
4707.30	- Papirja ali kartona, dobljenih pretežno iz lesovine (časopisi, revije in podobne tiskovine):
4707.301	- - - stari ali neprodani časopisi
4707.90	- Drugo, vključno z nesortiranimi odpadki in ostanki
70.01 7001.00	Razbito steklo in drugi stekleni odpadki; steklo v masi:
7001.002	- - - drugo steklo v masi

PRILOGA III
(omenjena v prvem odstavku 25. člena)

O INTELEKTUALNI LASTNINI

1. Pogodbenica, ki ni članica ene ali več spodaj navedenih sporazumov, pristopi v treh letih po začetku veljavnosti tega sporazuma k naslednjim konvencijam:

- WTO sporazum o trgovinskih vidikih pravic intelektualne lastnine (sporazum TRIPS);
- Mednarodna konvencija za varstvo izvajalcev in proizvajalcev fonogramov in radiodifuznih organizacij z dne 26. oktobra 1961 (Rimska konvencija);
- Konvencija za varstvo proizvajalcev fonogramov pred nedovoljenim presnemavanjem njihovih fonogramov (Ženeva 1971);
- Protokol k madridskemu aranžmaju o mednarodnem registriranju znamk (Madrid 1989);
- Budimpeštanska pogodba o mednarodnem priznanju depozita mikroorganizmov za postopek patentiranja (Budimpešta 1977);
- Mednarodna konvencija za zaščito novih vrst rastlin (UPOV), (Ženevska listina, 1991).

2. Pogodbenici potrjujeta pomen, ki ga pripisujeta obveznostim, ki izhajajo iz naslednjih mnogostranskih konvencij:

- Bernska konvencija za varstvo književnih in umetniških del z dne 9. septembra 1971 (Pariška listina 1971);
- Pariška konvencija o varstvu industrijske lastnine z dne 20. marca 1996 (Stockholmska listina 1967);
- Sporazum o sodelovanju pri patentih (Washington 1970, dopolnjen v letu 1979 in spremenjen v letu 1984).

PROTOKOL 1
(omenjen v drugem odstavku 4. člena)

ODPRAVA CARIN PRI UVOZU MED
REPUBLIKO SLOVENIJO IN
REPUBLIKO HRVAŠKO

1. Carine pri uvozu, ki se uporabljajo v Republiki Hrvaški za izdelke s poreklom iz Republike Slovenije, ki so naštetih v Prilogi A k temu protokolu, se postopoma zmanjšujejo v skladu z naslednjim časovnim razporedom:

- 1. januarja 1998 - na 70% osnovne dajatve;
- 1. januarja 1999 - na 40% osnovne dajatve;
- 1. januarja 2000 - preostale dajatve se odpravijo.

2. Carine pri uvozu, ki se uporabljajo v Republiki Hrvaški za izdelke s poreklom iz Republike Slovenije, ki so naštetih v Prilogi B k temu protokolu, se postopoma zmanjšujejo v skladu z naslednjim časovnim razporedom:

- 1. januarja 1998 - na 80% osnovne dajatve,
- 1. januarja 1999 - na 60% osnovne dajatve,
- 1. januarja 2000 - na 40% osnovne dajatve,
- 1. januarja 2001 - preostale dajatve se odpravijo.

3. Carine pri uvozu, ki se uporabljajo v Republiki Sloveniji za izdelke s poreklom iz Republike Hrvaške, ki so naštetih v Prilogi C k temu protokolu, se postopoma zmanjšujejo v skladu z naslednjim časovnim razporedom:

- 1. januarja 1998 - na 70% osnovne dajatve;
- 1. januarja 1999 - na 40% osnovne dajatve;
- 1. januarja 2000 - preostale dajatve se odpravijo.

4. Carine pri uvozu, ki se uporabljajo v Republiki Sloveniji za izdelke s poreklom iz Republike Hrvaške, ki so naštetih v Prilogi D k temu protokolu, se postopoma zmanjšujejo v skladu z naslednjim časovnim razporedom:

- 1. januarja 1998 - na 80% osnovne dajatve,
- 1. januarja 1999 - na 60% osnovne dajatve,
- 1. januarja 2000 - na 40% osnovne dajatve,
- 1. januarja 2001 - preostale dajatve se odpravijo.

5. Carine pri uvozu, ki se uporabljajo v Republiki Sloveniji za izdelke s poreklom iz Republike Hrvaške, naštetih v Prilogi E k temu protokolu, se za leti 1998 in 1999 zmanjšajo na raven, določeno v tej prilogi, in se odpravijo s 1. januarjem 2000.

6. Od začetka veljavnosti tega sporazuma se uporablja za vse izdelke, razen za tiste, ki so naštetih v prilogah A, B, C, D in E tega protokola in so s poreklom iz Republike Hrvaške ali iz Republike Slovenije, carinska stopnja "prosto" pri uvozu v Republiko Hrvaško ali Republiko Slovenijo.

PRILOGA A K PROTOKOLU 1

2523 29	3921 19	4805 29 1	4901 91	7310 29	8450 11
2715 00 9	3921 90	4805 29 9	4901 99	7314 31	8481 10
3208 10	3922 10	4805 30	6403 19	7314 39	8481 30
3208 20	3922 20	4805 60	6403 30	7314 41	8481 40
3208 90	3922 90	4805 70	6403 59	7318 12	8481 80
3209 10	3923 10	4811 10	6403 91	7318 13	8516 10
3214 90	3923 21	4811 21	6403 99	7318 14	8516 60
3402 20	3923 29	4811 39	6404 11	7318 15	8703 22
3402 90	3923 90 9	4814 20	6404 19	7318 16	8712 00
3917 21	3924 90	4818 10	6405 10	7318 19	9028 30
3917 23	3925 20	4818 20	6405 90	7318 29	9403 10
3917 29	3925 30	4818 30	6807 10	7321 11	9403 30
3917 32	3925 90	4818 40	7213 10	7321 81	9403 40
3917 39	3926 90 9	4819 30	7213 91	7324 21	9403 50
3918 10	4418 10	4819 40	7307 19	7324 90	9403 60
3918 90	4418 20	4819 50 9	7307 92	8302 41	9403 90 1
3919 90	4421 90	4820 10	7307 99	8311 10	9403 90 2
3920 10	4802 52 2	4822 10	7308 30	8311 20	9404 29
3920 42	4802 52 3	4823 11	7308 90	8403 10	9405 40
3921 11	4802 52 4	4823 51	7309 00	8418 10	
3921 12	4802 52 9	4823 60	7310 10	8418 21	
3921 13	4805 22 1	4901 10	7310 21	8418 29	

PRILOGA B K PROTOKOLU 1

4808 10	7214 20 1	7306 90	7605 19	7606 92	7610 10
4819 10	7214 99 1	7314 20	7605 21	7607 11	7610 90
4819 20 9	7217 10 1	7604 10	7605 29	7607 19	7616 99
4819 50 1	7217 10 9	7604 21	7606 11	7607 20	8309 90
4822 90 1	7306 30	7604 29	7606 12	7608 10	8507 10
4822 90 9	7306 60	7605 11	7606 91	7608 20	8507 20

PRILOGA C K PROTOKOLU 1

2836 50	3917 31	3925 20	6403 59	7308 90	8507 20
3208 10	3917 32	3925 30	6403 91	7314 20	8516 10
3208 20	3917 33	3925 90	6403 99	7318 29	8516 60
3208 90	3917 39	3926 90 9	6404 11	7321 11	8525 20
3209 10	3918 10	4418 10	6404 19	7604 29 90	8536 10
3210	3921 11	4418 20	6405 10	8415 10	8536 20
3214 90	3921 13	4421 90	6405 90	8415 81	8536 50
3402 20	3921 90	4811 21	7113 11	8418 10	9028 30
3402 90	3922 10	4814 10	7113 19	8418 21	9403 10
3824 90	3922 90	4821	7213 10	8418 29	9403 40
3917 21	3923 10	4823 11	7213 20	8501 52	9404 29
3917 22	3923 21	4823 51	7213 91	8501 61	9405 40
3917 23	3923 29	6403 19	7217 10	8504 40	
3917 29	3923 90 90	6403 30	7308 30	8507 10	

PRILOGA D K PROTOKOLU 1

2523 29	4811 39	7222 30	7306 60	7606 92	8311 20
2715	4811 90	7223	7306 90	7607 11	8515 80
3403 19	4819 10	7227 10	7604 10	7607 19	9018 41
3810 90	4819 20	7227 20	7604 21	7607 20	9018 49
3920 10	7214 10	7227 90	7604 29 10	7608 10	9025 80
3920 20	7214 20	7228 10	7605 11	7608 20	9105 19
3920 69	7214 91	7228 20	7605 19	7610 10	9105 29
3920 71	7215 50	7228 30	7605 21	7610 90 90	
3921 19	7215 90	7228 40	7605 29	7616 99	
4808 10	7222 11	7228 50	7606 11	7905	
4809 20	7222 19	7228 60	7606 12	8309 90	
4810 91	7222 20	7306 30	7606 91	8311 10	

PRILOGA E K PROTOKOLU 1

Carinska stopnja (%)		
OZNAKA HS	1998	1999
2710 00 27 0	3	1.5
2710 00 29 0	3	1.5
2710 00 36 0	3	1.5
2710 00 66 0	3	1.5
2710 00 67 0	3	1.5
2710 00 68 0	3	1.5
2710 00 74 1	1.5	0.75
2710 00 74 9	1.5	0.75
2710 00 76 0	3.9	1.95
2710 00 77 0	4.8	2.4

PROTOKOL 2

1. Izdelki s poreklom iz Republike Slovenije, naštetih v Prilogi A k temu protokolu, se uvažajo v Republiko Hrvaško po pogojih, določenih v tej prilogi.

2. Izdelki s poreklom iz Republike Hrvaške, naštetih v Prilogi B k temu protokolu, se uvažajo v Republiko Slovenijo po pogojih, določenih v tej prilogi.

PRILOGA A K PROTOKOLU 2

Oznaka HS/KN	Carinska stopnja (%)	Količina (tone)
0201	1	500
0203	10	100
0206	1	20
0207	1	300
0209	1	20
0210	1	100
0401.109,209,309	1	12500
0401.2011	5	500
0401.2012	5	500
0402	7	250
0403	7	200
0405	7	100
0406 od tega 0406.90	5	650 350
0409	1	20
0701.90	1	1000
0808.10 ¹	1	6000
0808.20 ²	1	500
0810.10 ³	1	250
1101	1	500
1103.11	1	150
1103.13	1	100
1515.29	1	300
1601	10	1350
1602 od tega 1602.30	10	900 350
1604.13	1	100
1604.20	1	50
1704.10	1	100
1704.90	1	250

Oznaka HS/KN	Carinska stopnja (%)	Količina (tone)
1806	1	450
1901	1	300
1902	10	600
1904.10	1	50
1905.30	1	700
1905.40	1	200
1905.90	1	100
2001	1	300
2002.90	1	150
2003.10	1	20
2005.20	1	30
2005.70	1	20
2005.90	1	100
2007.99	1	100
2008.60	1	50
2009 2009.70 2009.80 2009.90	1	1100
2102	1	500
2103.30	1	50
2103.90 ⁴	1	600
2104.10	1	250
2105	1	500
2106.90	1	1000
2201.10	1	3500
2202.10	1	4500
2202.90	1	1000
2203	1	6000
2204.10	1	50
2204.21	1	800
2204.29	1	800
2208.90	1	200

- 1 Izdelki se ne smejo uvažati v Republiko Hrvaško v obdobju od 1. oktobra do 31. decembra.
- 2 Izdelki se ne smejo uvažati v Republiko Hrvaško v obdobju od 1. oktobra do 31. decembra.
- 3 Izdelki se ne smejo uvažati v Republiko Hrvaško v obdobju od 15. maja do 30. junija.
- 4 Od tega je 300 ton majoneze in 300 ton drugega.

PRILOGA B K PROTOKOLU 2

Oznaka HS/KN	Carinska stopnja (%)	Količina (tone)
0201	1	100
0203	10	100
0206	1	20
0207	1	200
0210	1	100
0401.20 11	5	500
0401.20 91	5	500
0402	7	50
0403	7	200
0405	7	100
0406.20	5	50
0406.30	5	300
0406.40	5	100
0406.90	5	200
0701.90	1	1000
0707	1	350
0709.51	1	15
0709.60	1	200
0805.20	1	1000
0808.10	1	1000
0810.10 ¹	1	250
1001.90	1	6500
1005.90	1	28000
1101	1	500
1103.11	1	150
1103.13	1	100
1517.10	1	1000
1601	10	50
1602	10	1400
1604.13	1	100
1604.20	1	50
1704.90	1	350
1806	1	450
1901 od tega 1901.10	1	700 400
1902	10	150
1904.10	1	50
1905.30	11	700
1905.90		300
2001	1	300

Oznaka HS/KN	Carinska stopnja (%)	Količina (tone)
2002.90	1	150
2003.10	1	20
2005.20	1	30
2005.70	1	20
2005.90	1	100
2007.99	1	100
2008.60	1	50
2009 2009.70 2009.80 2009.90	1	1100
2101.30	1	250
2102	1	500
2103.30	1	50
2103.90 ²	1	600
2104.10	1	250
2105	1	500
2106.90	1	1000
2201.10	1	3500
2202.10	1	4500
2202.90	1	1000
2203	1	6000
2204.21	1	220
2207.10	1	1000
2208.20	1	400
2208.60	1	150
2208.70	1	100
2208.90	1	400
2402.20	10	200

- 1 Izdelki se ne smejo uvažati v Republiko Slovenijo v obdobju od 15. maja do 30. junija.
- 2 Od tega je 120 ton majoneze in 480 ton drugega (kar se najprej dodeli izdelku z imenom Vegeta in nato drugim izdelkom).

PROTOKOL 3**o definiciji pojma "izdelki s poreklom" in načinih
upravnega sodelovanja****VSEBINA****I. ODDELEK SPLOŠNE DOLOČBE**

- 1. člen Definicije

**II. ODDELEK DEFINICIJA POJMA "IZDELKI S
POREKLOM"**

- 2. člen Splošne zahteve

- 3. člen Bilateralna kumulacija porekla

- 4. člen V celoti pridobljeni izdelki

- 5. člen Zadosti obdelani ali predelani izdelki

- 6. člen Nezadostni postopki obdelave ali
predelave

- 7. člen Enota kvalifikacije

- 8. člen Dodatki, nadomestni deli in orodje

- 9. člen Garniture

- 10. člen Nevtralni elementi

III. ODDELEK ZAHTEVE GLEDE OZEMLJA

- 11. člen Načelo teritorialnosti

- 12. člen Neposredni prevoz

- 13. člen Razstave

IV. ODDELEK DOKAZILO O POREKLU

- 14. člen Splošne zahteve

- 15. člen Postopek za izdajo potrdil o prometu blaga
EUR.1- 16. člen Naknadno izdana potrdila o prometu blaga
EUR.1- 17. člen Izdaja dvojnika potrdila o prometu blaga
EUR.1- 18. člen Izdaja potrdil o prometu blaga EUR.1 na
podlagi predhodno izdanega ali
izdelanega dokazila o poreklu

- 19. člen Pogoji za izjavo na računu

- 20. člen Pooblaščen izvoznik

- 21. člen Veljavnost dokazila o poreklu

- 22. člen Predložitev dokazila o poreklu

- 23. člen Uvoz po delih

- 24. člen Izjeme pri dokazilu o poreklu

- 25. člen Spremljajoči dokumenti

- 26. člen Hramba dokazil o poreklu in spremljajočih
dokumentov

- 27. člen Razlike in formalne napake

- 28. člen Zneski, izraženi v ECU-jih

**V. ODDELEK DOGOVORI O UPRAVNEM
SODELOVANJU**

- 29. člen Medsebojno sodelovanje

- 30. člen Preverjanje dokazil o poreklu

- 31. člen Reševanje sporov

- 32. člen Kazni

- 33. člen Proste cone

VI. ODDELEK KONČNE DOLOČBE- 34. člen Pododbor za carinske zadeve in vprašanja
porekla

- 35. člen Priloge

- 36. člen Blago na poti in v skladiščenju

I. ODDELEK**SPLOŠNE DOLOČBE**

1. člen

Definicije

Za namene tega Protokola:

a) "izdelava" pomeni katerokoli vrsto obdelave ali
predelave vključno s sestavljanjem ali posebnimi
postopki;b) "material" pomeni vsako sestavino, surovino, sestavni
del ali del itd., ki se uporablja pri izdelavi izdelka;c) "izdelek" pomeni izdelek, ki se izdeluje, čeprav je
namenjen kasnejši uporabi pri drugem postopku
izdelave;

d) "blago" pomeni materiale in izdelke;

e) "carinska vrednost" pomeni vrednost, določeno v
skladu s Sporazumom iz leta 1994 o izvajanju VII. člena
Splošnega sporazuma o carinah in trgovini (Sporazum
WTO o carinski vrednosti);f) "cena franko tovarna" pomeni ceno, ki se plača za
izdelek franko tovarna proizvajalcu v pogodbenici, v
podjetju katerega se opravi zadnja obdelava ali
predelava pod pogojem, da cena vključuje vrednost
vseh uporabljenih materialov, zmanjšano za vse notranje
dajatve, ki se ali se lahko povrnejo pri izvozu
pridobljenega izdelka;

- g) "vrednost materialov" pomeni carinsko vrednost pri uvozu uporabljenih materialov brez porekla ali, če ta ni znana in se ne da ugotoviti, prvo preverljivo ceno, plačano za materiale v pogodbenici;
- h) "vrednost materialov s poreklom" pomeni vrednost takih materialov, kot so opredeljeni v pododstavku g) in se uporablja *mutatis mutandis*;
- i) "dodana vrednost" je cena izdelka franko tovarna, zmanjšana za carinsko vrednost vsakega vključenega izdelka, ki nima porekla države, v kateri so bili ti izdelki pridobljeni;
- j) "poglavja" in "tarifne številke" pomenijo poglavja in tarifne številke (štirištevilkne kode), uporabljene v nomenklaturi, ki predstavlja "Harmonizirani sistem poimenovanja in šifrskih oznak blaga", ki se v tem Protokolu navaja kot "Harmonizirani sistem" ali "HS";
- k) "uvršččen" se nanaša na uvrstitev izdelka ali materiala v določeno tarifno številko;
- l) "pošiljka" pomeni izdelke, ki jih izvoznik pošilja prejemniku bodisi hkrati ali so zajeti v enem transportnem dokumentu, s katerim dobavlja izvoznik te izdelke prejemniku, ali če ni takega dokumenta, izdelke, ki so zajeti na enem računu;
- m) "ozemlje" vključuje teritorialne vode;
- n) "obračunske enote" pomeni protivrednosti Evropske valutne enote (eku).

II. ODDELEK

DEFINICIJA POJMA "IZDELKI S POREKLOM"

2. člen

Splošne zahteve

Za namene izvajanja tega Sporazuma se naslednji izdelki štejejo za izdelke s poreklom iz pogodbenice:

- a) izdelki, v celoti pridobljeni v pogodbenici v smislu 4. člena tega Protokola;
- b) izdelki, pridobljeni v pogodbenici, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, pod pogojem, da so bili taki materiali zadosti obdelani ali predelani v pogodbenici v smislu 5. člena tega Protokola;

3. člen

Bilateralna kumulacija porekla

Materiali s poreklom iz pogodbenice, ki uvaža, se štejejo za materiale s poreklom iz pogodbenice, ki izvaža, če so vsebovani v izdelku, ki je bil tam pridobljen. Ne bo treba, da so taki materiali zadosti obdelani ali predelani, pod pogojem, da so bili obdelani ali predelani bolj, kot to določa prvi odstavek 6. člena tega Protokola.

4. člen

V celoti pridobljeni izdelki

1. Šteje se, da so v celoti pridobljeni v pogodbenici:

- a) mineralni izdelki, tam pridobljeni iz zemlje ali morskega dna;
- b) tam pridelani rastlinski izdelki;
- c) tam povržene in vzrejene žive živali;
- d) izdelki, pridobljeni iz živih tam vzrejenih živali;
- e) izdelki, tam pridobljeni z lovom ali ribolovom;
- f) izdelki morskega ribolova in drugi izdelki iz morja, pridobljeni z njihovimi ladjami zunaj teritorialnih voda držav pogodbenic;
- g) izdelki, izdelani na njihovih predelovalnih ladjah izključno iz izdelkov, omenjenih v pododstavku f);
- h) tam zbrani rabljeni predmeti, primerni le za reciklažo surovin, vključno z rabljenimi gumami, primernimi le za protektiranje ali uporabo kot odpadki;
- i) odpadki in ostanki pri proizvodnih postopkih, ki tam potekajo;
- j) izdelki, pridobljeni iz morskega dna ali slojev pod njim zunaj njihovih teritorialnih voda pod pogojem, da imata izključno pravico do obdelave morskega dna ali sloja pod njim;
- k) blago, tam izdelano izključno iz izdelkov, omenjenih v pododstavkih a) do j).

2. Izraza "njihova plovila" in "njihove predelovalne ladje" v pododstavkih 1 f) in g) se uporabljata samo za plovila in predelovalne ladje:

- a) ki so registrirani ali se vodijo v pogodbenici;
- b) ki plujejo pod zastavo pogodbenice;
- c) ki so najmanj 50 odstotkov v lasti državljanov pogodbenic ali družbe s sedežem v eni od pogodbenic

in v kateri so direktor ali direktorji, predsednik upravnega odbora ali nadzornega odbora ter večina članov takih odborov državljani pogodbenic in, še dodatno, če v primeru osebnih ali kapitalskih družb vsaj polovica kapitala pripada pogodbenicama ali javnim organom ali državljanom pogodbenic;

- d) katerih kapitan in častniki so državljani pogodbenic; in
- e) katerih najmanj 75 odstotkov članov posadke so državljani pogodbenic.

5. člen

Zadosti obdelani ali predelani izdelki

1. Za namene 2. člena se šteje, da so izdelki, ki niso v celoti pridobljeni, zadosti obdelani ali predelani, če so izpolnjeni pogoji, navedeni v seznamu Priloge II.

Zgoraj navedeni pogoji navajajo za vse izdelke, za katere velja ta Sporazum, postopke obdelave ali predelave, ki morajo biti opravljeni na materialih brez porekla, uporabljenih pri izdelavi teh izdelkov in se nanašajo samo na take materiale. To pomeni, če se izdelek, ki je pridobil poreklo z izpolnitvijo pogojev iz seznama, uporablja pri izdelavi drugega izdelka, se pogoji, ki se uporabljajo za izdelek, v katerega je ta vključen, ne uporabljajo zanj in se ne upoštevajo materiali brez porekla, ki bi lahko bili uporabljeni pri njegovi izdelavi.

2. Ne glede na prvi odstavek se materiali brez porekla, ki se v skladu z v seznamu danimi pogoji za ta izdelek ne bi smeli uporabiti pri izdelavi tega izdelka, vseeno lahko uporabijo pod pogojem:

- a) da njihova skupna vrednost ne presega 10 odstotkov cene izdelka franko tovarna,
- b) kjer katerikoli od odstotkov, podanih v seznamu kot zgornja vrednost materialov brez porekla, ni presežen na podlagi uporabe tega odstavka.

Ta odstavek se ne uporablja za izdelke, ki se uvrščajo v 50. do 63. poglavje Harmoniziranega sistema.

3. Prvi in drugi odstavek se ne uporablja v primerih, ki jih določa 6. člen.

6. člen

Nezadostni postopki obdelave ali predelave

1. Šteje se, da so naslednji postopki obdelave ali predelave nezadostni, da bi izdelek pridobil status izdelka s poreklom, ne glede na to, ali je zadoščeno zahtevam iz 5. člena:

- a) postopki za ohranitev blaga v dobrem stanju med prevozom in skladiščenjem (prezračevanje, razprostiranje, sušenje, hlajenje, soljenje, dajanje v

žveplov dioksid ali druge vodne raztopine, odstranjevanje poškodovanih delov in podobni postopki);

- b) preprosti postopki, kot so odstranjevanje prahu, sejanje ali prebiranje, razvrščanje, usklajevanje (vključno s sestavljanjem garnitur izdelkov), pranje, barvanje, rezanje;

- c) i) spremembe v embalaži ter razstavljanje in sestavljanje pošiljk;

ii) preprosto pakiranje v steklenice, čutare, vrečke, zaboje, škatle, pritrjevanje na kartone ali plošče itd. in vsi drugi preprosti postopki pakiranja;

- d) pritrjevanje oznak, nalepk in drugih podobnih znakov za razlikovanje na izdelke ali njihovo embalažo;

- e) preprosto mešanje izdelkov ne glede na to, ali so različnih vrst ali ne, če ena ali več sestavin mešanice ne ustreza pogojem, določenim v tem Protokolu, da bi jih lahko šteli za izdelke s poreklom iz pogodbenic;

- f) enostavno sestavljanje delov izdelkov v popoln izdelek;

- g) kombinacija dveh ali več postopkov, opisanih v pododstavkih a) do f);

- h) zakol živali.

2. Pri ugotavljanju, ali se predelave ali obdelave, opravljene na posameznem izdelku štejejo za nezadostne v smislu prvega odstavka, se skupno upoštevajo vsi postopki, opravljeni na tem izdelku v eni od pogodbic.

7. člen

Enota kvalifikacije

1. Enota kvalifikacije za uporabo določb tega Protokola je določen izdelek, ki se šteje za osnovno enoto, kadar se določa uvrstitev blaga ob uporabi nomenklature Harmoniziranega sistema.

Iz tega sledi:

- a) kadar se izdelek, ki ga sestavlja skupina predmetov ali je sestavljen iz izdelkov, uvršča po pogojih Harmoniziranega sistema v eno tarifno številko, potem celota pomeni enoto kvalifikacije,

- b) kadar je pošiljka sestavljena iz določenega števila enakih izdelkov, ki se uvrščajo v enako tarifno številko Harmoniziranega sistema, je treba pri uporabi določb tega Protokola vsak izdelek obravnavati posebej.

2. Če je v skladu s splošnim pravilom št.5 Harmoniziranega sistema embalaža vključena v izdelek

zaradi uvrščanja, mora biti vključena tudi pri določanju porekla.

8. člen

Dodatki, nadomestni deli in orodje

Dodatki, nadomestni in orodje, poslani skupaj z delom opreme, stroja, naprave ali vozila, in so del običajne opreme in vključeni v njeno ceno ali pa niso posebej zaračunani, se štejejo za del te opreme, stroja, naprave ali vozila.

9. člen

Garniture

Garniture se v skladu s splošnim pravilom št.3 Harmoniziranega sistema štejejo za garniture s poreklom, kadar imajo poreklo vsi njihovi sestavni deli. Kljub temu pa takrat, kadar je garnitura sestavljena iz sestavnih delov, ki imajo poreklo in takih brez, velja, da ima garnitura kot celota poreklo pod pogojem, da vrednost izdelkov brez porekla ne presega 15 odstotkov cene garniture franco tovarna.

10. člen

Nevtralni elementi

Da bi določili, ali je izdelek s poreklom, ni treba ugotavljati porekla za naslednje, kar bi lahko bilo uporabljeno pri njegovi izdelavi:

- a) energija in gorivo;
- b) naprave in oprema;
- c) stroji in orodje;
- d) blago, ki ni vključeno ali ni namenjeno za vključitev v končno sestavo izdelka.

III. ODDELEK

ZAHTEVE GLEDE OZEMLJA

11. člen

Načelo teritorialnosti

1. Pogoji, določeni v II. oddelku, ki se nanašajo na pridobitev statusa blaga s poreklom, morajo biti v pogodbenici izpolnjeni neprekinjeno.

2. Če se blago s poreklom, izvoženo iz pogodbenice v drugo državo, vrne, se mora šteti za blago brez porekla, razen če se carinskim organom lahko zadovoljivo dokaže:

- a) da je vrnjeno blago isto blago, kot je bilo izvoženo, in

- b) da na njem, medtem ko je bilo v tisti državi ali med izvozom, niso bili opravljeni nikakršni postopki, razen tistih, ki so potrebni, da se ohrani v dobrem stanju.

12. člen

Neposredni prevoz

1. Preferencialno obravnavanje, predvideno s tem Sporazumom, se uporablja samo za izdelke, ki izpolnjujejo zahteve tega Protokola in se prevažajo neposredno med pogodbenicama. Vendar se izdelki, ki sestavljajo eno samo nedeljeno pošiljko, lahko prevažajo čez druga ozemlja, če do tega pride, s pretovarjanjem ali začasnim skladiščenjem na teh ozemljih pod pogojem, da je blago v državi tranzita ali skladiščenja ostalo pod nadzorom carinskih organov in da na njem niso bili opravljeni drugi postopki razen raztovarjanja, ponovnega natovarjanja ali kakršnikoli postopki za ohranitev blaga v dobrem stanju.

Izdelki s poreklom se lahko pošiljajo po cevovodih čez ozemlja, ki niso ozemlja držav pogodbenic.

2. Kot dokazilo, da so izpolnjeni pogoji, določeni v prvem odstavku, je treba predložiti carinskim organom države uvoznice:

- a) en sam prevozni dokument, ki pokriva prevoz iz države izvoznice čez državo tranzita; ali
- b) potrdilo, ki ga izdajo carinski organi države tranzita, ki:
 - (i) vsebuje natančen opis izdelkov,
 - (ii) navaja datume raztovarjanja in ponovnega natovarjanja izdelkov in če ustreza, imena ladij ali drugih uporabljenih prevoznih sredstev, in
 - (iii) potrjuje pogoje, pod katerimi so bili izdelki zadržani v državi tranzita, ali
- c) če teh ni, katerekoli dokumente, ki to dokazujejo.

13. člen

Razstave

1. Za izdelke s poreklom, ki se pošiljajo na razstavo izven pogodbenic in so po razstavi prodani z namenom uvoza v pogodbenico, pri uvozu veljajo ugodnosti po določbah tega Sporazuma pod pogojem, da se carinskim organom zadovoljivo dokaže, da:

- a) je izvoznik te izdelke poslal iz pogodbenice v državo, v kateri je razstava in jih tam razstavil;
- b) je ta izvoznik izdelke prodal ali drugače odstopil osebi v pogodbenici;

- c) so bili izdelki med razstavo ali takoj zatem poslani v enakem stanju, kot so bili poslani na razstavo; in
- d) izdelki od tedaj, ko so bili poslani na razstavo, niso bili uporabljeni v noben drug namen kot za predstavitev na razstavi.

2. Dokazilo o poreklu mora biti izdano ali izpolnjeno v skladu z določbami IV. oddelka in predloženo carinskemu organom države uvoznice na običajen način. V njem morata biti navedena naziv in naslov razstave. Po potrebi se lahko zahteva dodatno dokumentarno dokazilo o pogojih, pod katerimi so bili razstavljeni.

3. Prvi odstavek se uporablja za vse trgovinske, industrijske, kmetijske ali obrtne razstave, sejme ali podobne javne prireditve ali prikaze, ki niso organizirani v zasebne namene v trgovinah ali poslovnih prostorih zaradi prodaje tujih izdelkov, in v času katerih izdelki ostanejo pod carinskim nadzorom.

IV. ODDELEK

DOKAZILO O POREKLU

14. člen

Splošne zahteve

1. Za izdelke s poreklom iz ene pogodbenice veljajo ob uvozu v drugo pogodbenico ugodnosti tega Sporazuma ob predložitvi bodisi:

- a) potrdila o prometu blaga EUR.1, katerega vzorec je v Prilogi III; ali
- b) v primerih, določenih v prvem odstavku 19. člena, izjave izvoznika, katere besedilo je v Prilogi IV, na računu, obvestilu o odpremi ali drugem trgovinskem dokumentu, ki dovolj natančno opisuje zadevne izdelke, da jih je mogoče identificirati (v nadaljevanju "izjava na računu").

2. Ne glede na prvi odstavek za izdelke s poreklom v smislu tega protokola v primerih, kot jih določa 24. člen, veljajo ugodnosti tega Sporazuma, ne da bi bilo treba predložiti kateregakoli od zgoraj navedenih dokumentov.

15. člen

Postopek izdaje potrdila o prometu blaga EUR.1

1. Potrdilo o prometu blaga EUR.1 izdajo carinski organi države izvoznice na podlagi pisne zahteve izvoznika ali njegovega pooblaščenega zastopnika na izvoznikovo odgovornost.

2. V ta namen izpolni izvoznik ali njegov pooblaščen zastopnik potrdilo o prometu blaga EUR.1 in zahtevo za

potrdilo o prometu, katerih vzorca sta v Prilogi III. Obrazci se izpolnijo v enem od uradnih jezikov države pogodbenice ali v angleščini in v skladu z določbami domačega prava države izvoznice. Če so pisani z roko, morajo biti izpolnjeni s črnilom in s tiskanimi črkami. Izdelki morajo biti opisani v za to predvideni rubriki brez praznih vmesnih vrstic. Če rubrika ni v celoti zapolnjena, je treba pod zadnjo vrstico opisa potegniti vodoravno črto in prečrtati prazen prostor pod njo.

3. Izvoznik, ki vlaga zahtevo za izdajo potrdila o prometu blaga EUR.1, mora biti pripravljen, da na zahtevo carinskih organov države izvoznice, kjer se izdaja potrdilo o prometu blaga EUR.1, kadarkoli predloži vse ustrezne dokumente, ki dokazujejo status izdelkov s poreklom kot tudi izpolnitev drugih zahtev tega Protokola.

4. Potrdilo o prometu blaga EUR.1 izdajo carinski organi pogodbenic, če se izdelki lahko štejejo za izdelke s poreklom iz ene od pogodbenic ter izpolnjujejo druge zahteve tega Protokola.

5. Carinski organi, ki izdajo potrdila EUR.1, ukrenejo vse potrebno za preverjanje porekla blaga in izpolnjevanje drugih zahtev tega Protokola. V ta namen imajo pravico zahtevati katerokoli dokazilo in opraviti kakršenkoli pregled izvoznikovih poslovnih knjig ali kakršenkoli drug pregled, ki se jim zdi potreben. Carinski organi, ki izdajo potrdila EUR.1, tudi zagotovijo, da so obrazci, navedeni v drugem odstavku, pravilno izpolnjeni. Zlasti morajo preveriti, ali je prostor, namenjen opisu izdelkov, izpolnjen tako, da izključuje vse možnosti goljufije.

6. Datum izdaje potrdila o prometu blaga EUR.1 mora biti naveden v rubriki 11 potrdila.

7. Potrdilo o prometu blaga EUR.1 izdajo carinski organi in ga dajo izvozniku na razpolago takoj, ko je dejanski izvoz opravljen ali zagotovljen.

16. člen

Naknadno izdana potrdila o prometu blaga EUR.1

1. Ne glede na sedmi odstavek 15. člena se potrdilo o prometu blaga EUR.1 izjemoma lahko izda tudi po opravljenem izvozu izdelkov, na katere se nanaša:

- (a) če ni bilo izdano ob izvozu zaradi napak ali nenamernih opustitev ali posebnih okoliščin; ali
- (b) če se carinskim organom zadovoljivo dokaže, da je bilo potrdilo o prometu blaga EUR.1 izdano, vendar ob uvozu iz tehničnih razlogov ni bilo sprejeto.

2. Za izvajanje prvega odstavka mora izvoznik v zahtevi navesti kraj in datum izvoza izdelkov, na katere se nanaša potrdilo o prometu blaga EUR.1, in navesti razloge za svojo zahtevo.

3. Carinski organi lahko izdajo potrdilo o prometu blaga EUR.1 naknadno samo po opravljenem preverjanju, če se podatki v izvoznikovi zahtevi ujemajo s podatki v ustreznem spisu.

4. Potrdila o prometu blaga EUR.1, ki so izdana naknadno, morajo imeti eno od naslednjih navedb:

"IZDANO NAKNADNO", "NAKNADNO IZDANO",
"ISSUED RETROSPECTIVELY".

5. Zaznamek iz četrtega odstavka mora biti vpisan v rubriko "Opombe" potrdila o prometu blaga EUR.1.

17. člen

Izdaja dvojnika potrdila o prometu blaga EUR.1

1. V primeru tatvine, izgube ali uničenja potrdila o prometu blaga EUR.1 lahko izvoznik carinske organe, ki so ga izdali, zaprosi za izdajo dvojnika na podlagi izvoznih dokumentov, ki jih imajo.

2. Na ta način izdani dvojniki mora biti označen z eno od naslednjih besed:

"DVOJNIK", "DUPLIKAT", "DUPLICATE".

3. Zaznamek iz drugega odstavka mora biti vpisan v rubriko "Opombe" dvojnika potrdila o prometu blaga EUR.1.

4. Dvojniki, na katerem mora biti datum izdaje prvotnega potrdila o prometu blaga EUR.1, začne veljati s tem datumom.

18. člen

Izdaja potrdila o prometu blaga EUR.1 na podlagi predhodno izdanega ali izdelanega dokazila o poreklu

Če so izdelki s poreklom dani pod nadzor carinskih organov v pogodbenici je mogoče zamenjati prvotno dokazilo o poreklu z enim ali več potrdili o poreklu blaga EUR.1 z namenom pošiljanja vseh ali nekaterih izdelkov drugam znotraj pogodbenice. Nadomestno potrdilo(a) o prometu blaga EUR.1 izdajo carinski organi, pod nadzorom katerih so bili dani izdelki.

19. člen

Pogoji za izjavo na računu

1. Izjavo na računu, omenjeno v pododstavku (b) prvega odstavka 14. člena, lahko da:

(a) pooblaščen izvoznik v smislu 20. člena ali

(b) katerikoli izvoznik za vsako pošiljko, ki jo sestavlja eden ali več paketov, ki vsebujejo izdelke s poreklom, katerih skupna vrednost ne presega 6000 ekujev.

2. Izjavo na računu je možno dati, če se izdelki, na katere se nanaša, lahko štejejo za izdelke s poreklom iz pogodbenic in izpolnjujejo druge zahteve tega Protokola.

3. Izvoznik, ki daje izjavo na računu, mora biti kadarkoli pripravljen, da na zahtevo carinskih organov države izvoznice predloži vse primerne dokumente, ki dokazujejo status porekla blaga kot tudi izpolnitev drugih zahtev tega Protokola.

4. Izjavo, katere besedilo je v Prilogi IV, mora izvoznik natipkati ali odtisniti na račun, obvestilo o odpremi ali drug trgovinski dokument v eni od jezikovnih različic, ki so navedene v tej prilogi, v skladu z določbami domačega prava države izvoznice. Če je pisana z roko, mora biti napisana s črnilom in s tiskanimi črkami.

5. Izjave na računu morajo imeti originalni lastnoročni podpis izvoznika. Vendar se od pooblaščenega izvoznika v smislu 20. člena ne zahteva, da podpisuje take izjave pod pogojem, da carinskim organom države izvoznice da svoje pisno jamstvo, da sprejema polno odgovornost za vsako izjavo na računu, po kateri ga je možno identificirati, kot da jo je lastnoročno podpisal.

6. Izjavo na računu lahko da izvoznik ob izvozu izdelkov, na katere se nanaša, ali naknadno pod pogojem, da je predložena carinskim organom v državi uvoznici najkasneje v dveh letih po uvozu izdelkov, na katere se nanaša.

20. člen

Pooblaščen izvoznik

1. Carinski organi države izvoznice lahko pooblastijo katerega koli izvoznika, ki pogosto odpremlja pošiljke izdelkov po tem Sporazumu, da daje izjave na računu ne glede na vrednost izdelkov, na katere se nanaša. Izvoznik, ki prosi za tako pooblastilo, mora zadovoljivo ponuditi carinskim organom vsa jamstva, potrebna za preverjanje statusa porekla teh izdelkov kot tudi izpolnitev drugih zahtev tega Protokola.

2. Carinski organi lahko odobrijo status pooblaščenega izvoznika glede na kakršnekoli pogoje, za katere menijo, da so primerni.

3. Carinski organi dodelijo pooblaščenemu izvozniku številko carinskega pooblastila, ki mora biti na izjavi na računu.

4. Carinski organi spremljajo, kako pooblaščen izvoznik uporablja pooblastila.

5. Carinski organi lahko kadarkoli umaknejo pooblastilo. To morajo storiti, kadar pooblaščen izvoznik ne daje več jamstev, navedenih v prvem odstavku, ne izpolnjuje pogojev, navedenih v drugem odstavku, ali pooblastilo drugače nepravilno uporablja.

6. Carinski organi, pristojni za izvajanje preverjanja dokazil o poreklu v smislu 30. člena tega Protokola se lahko medsebojno obveščajo o spremembah pri podeljevanju pooblastil pooblaščenim izvoznikom in si lahko v ta namen izmenjajo ažurne sezname.

21. člen

Veljavnost dokazila o poreklu

1. Dokazilo o poreklu velja štiri mesece od datuma izdaje v državi izvoznici in v tem roku mora biti predloženo carinskim organom države uvoznice.

2. Dokazila o poreklu, ki so carinskim organom države uvoznice predložena po izteku roka za predložitev, določenega v prvem odstavku, se lahko sprejmejo zaradi uporabe preferencialne obravnave, če jih zaradi izjemnih okoliščin ni bilo možno predložiti do postavljenega končnega datuma.

3. V drugih primerih zakasnele predložitve lahko carinski organi države uvoznice sprejmejo dokazila o poreklu, če so jim bili izdelki predloženi pred tem končnim datumom.

22. člen

Predložitev dokazila o poreklu

Dokazila o poreklu se predložijo carinskim organom države uvoznice v skladu s postopki, ki se uporabljajo v tej državi. Omenjeni organi lahko zahtevajo prevod dokazila o poreklu ter lahko zahtevajo tudi, da uvozno deklaracijo spremlja izjava, s katero uvoznik potrjuje, da izdelki izpolnjujejo potrebne pogoje za izvajanje tega Sporazuma.

23. člen

Uvoz po delih

Kadar se na zahtevo uvoznika in po pogojih, ki jih predpišejo carinski organi države uvoznice, razstavljeni ali nesestavljeni izdelki v smislu pododstavka (a) splošnega pravila št.2 Harmoniziranega sistema, ki sodijo v XVI. in XVII. oddelek ali v tarifni številki 7308 in 9406 Harmoniziranega sistema uvažajo po delih, se za take izdelke pri prvem delnem uvozu carinskim organom predloži eno samo dokazilo o poreklu.

24. člen

Izjeme pri dokazilu o poreklu

1. Izdelki, ki jih kot majhne pakete posamezniki pošiljajo drugim posameznikom ali so del osebne prtljage potnikov, se priznavajo za izdelke s poreklom, ne da bi bilo treba predložiti dokazilo o poreklu, pod pogojem, da se ti izdelki ne uvažajo v trgovinske namene in je bila dana izjava, da ustrezajo zahtevam tega Protokola, in ni dvoma o resničnosti take izjave. Če se izdelki pošiljajo po pošti, se izjava lahko napiše na carinsko deklaracijo CN23, bivši C2/CP3 ali na list papirja, ki se priloži temu dokumentu.

2. Občasni uvozi, pri katerih gre le za izdelke za osebno uporabo prejemnikov ali potnikov ali njihovih družin, se ne štejejo za uvoze v trgovinske namene, če je iz narave in količine izdelkov razvidno, da niso namenjeni za trgovanje.

3. Nadalje, skupna vrednost teh izdelkov ne sme presegati 500 ekujev, če gre za majhne pakete, ali 1200 ekujev, če gre za izdelke, ki so del osebne prtljage potnikov.

25. člen

Spremljajoči dokumenti

Dokumenti, omenjeni v tretjem odstavku 15. člena in tretjem odstavku 19. člena, ki se uporabljajo z namenom dokazovanja, da se izdelki, zajeti s potrdilom o prometu blaga EUR.1 ali izjavo na računu, lahko štejejo za izdelke s poreklom iz ene od pogodbenic in izpolnjujejo druge zahteve tega Protokola, so med drugim lahko:

- (a) neposredno dokazilo o postopkih, ki jih je opravil izvoznik ali dobavitelj z namenom pridobitve zadevnega izdelka, kot je vsebovano na primer v njegovih poslovnih knjigah ali internem knjigovodstvu;
- (b) dokumenti, ki dokazujejo status porekla uporabljenih materialov, ki so izdani ali izdelani v eni od pogodbenic, kjer se uporabljajo v skladu z domačim pravom;
- (c) dokumenti, ki dokazujejo postopek obdelave ali predelave materialov v eni od pogodbenic, izdani ali izdelani v tej pogodbenici, kjer se uporabljajo v skladu z domačim pravom;
- (d) potrdila o prometu blaga EUR.1 ali izjave na računih, ki dokazujejo status porekla uporabljenih materialov, izdana ali izdelana v pogodbenici v skladu s tem Protokolom.

26. člen

Hramba dokazil o poreklu in spremljajočih dokumentov

1. Izvoznik, ki vlaga zahtevo za izdajo potrdila o prometu blaga EUR.1, mora vsaj tri leta hraniti dokumente, omenjene v tretjem odstavku 15. člena.

2. Izvoznik, ki daje izjavo na računu, mora vsaj tri leta hraniti kopijo te izjave kot tudi dokumente, omenjene v tretjem odstavku 19. člena.

3. Carinski organi države izvoznice, ki izdajajo potrdilo o prometu blaga EUR.1, morajo vsaj tri leta hraniti zahteve, omenjene v drugem odstavku 15. člena.

4. Carinski organi države uvoznice morajo vsaj tri leta hraniti potrdila o prometu blaga EUR.1 in izjave na računih, ki so jim bili predloženi.

27. člen

Razlike in formalne napake

1. Če so ugotovljene manjše razlike med navedbami na dokazilu o poreklu in tistimi na dokumentih, ki so bili predloženi carinskemu organu zaradi izpolnjevanja uvoznih formalnosti za izdelke, to ne pomeni *ipso facto* ničnosti omenjenega dokazila, če se pravilno ugotovi, da ta dokument ustreza predloženim izdelkom.

2. Očitne formalne napake, kot so npr. tipkarske, na dokazilu o poreklu ne morejo biti razlog za zavrnitev, če te napake ne ustvarjajo dvomov o pravilnosti navedb v tem dokumentu.

28. člen

Zneski, izraženi v obračunskih enotah

1. Zneske v valuti države izvoznice, ki ustrezajo zneskom, izraženim v obračunskih enotah, določi država izvoznica in jih sporoči državi uvoznici.

2. Kadar so zneski višji od ustreznih zneskov, ki jih je določila država uvoznica, jih mora slednja sprejeti, če so izdelki zaračunani v valuti države izvoznice. Kadar so izdelki zaračunani v valuti ene od držav članic Evropske skupnosti ali EFTA države, mora država uvoznica priznati zneske, ki jih je notificirala ta država ali Evropska komisija.

3. Zneski, ki jih je treba uporabljati v valuti ene od pogodbenic, so protivrednosti zneskov v valuti te države zneskov, izraženih v obračunskih enotah po tečaju na prvi delovni dan v oktobru 1997.

4. Skupni odbor na zahtevo katerekoli pogodbenice pregleda zneske, izražene v obračunskih enotah in njihovo protivrednost v domačih valutah pogodbenic. Skupni odbor ob tem pregledu zagotovi, da se zneski, ki jih je treba uporabljati, ne bodo znižali v nobeni domači valuti in bo nadalje upošteval zaželeno ohranjanje realnih učinkov zadevnih vrednostnih omejitev. V ta namen se lahko odloči za spremembo zneskov, izraženih v ekujih.

V. ODDELEK**DOGOVORI O UPRAVNEM SODELOVANJU**

29. člen

Medsebojno sodelovanje

1. Carinski organi pogodbenic si medsebojno izmenjajo vzorčne odtise žigov, ki jih uporabljajo njihovi carinski organi pri izdajanju potrdil o prometu blaga EUR.1, in naslove

carinskih organov, odgovornih za preverjanja teh potrdil in izjav na računih.

2. Da bi zagotovili pravilno uporabo tega Protokola, si pogodbenici preko pristojnih carinskih uprav medsebojno pomagata pri preverjanju verodostojnosti potrdil o prometu blaga EUR.1 ali izjav na računih ter točnosti informacij, ki so tam navedene.

30. člen

Preverjanje dokazil o poreklu

1. Dokazila o poreklu se naknadno preverjajo naključno ali kadar carinski organi države uvoznice upravičeno dvomijo o pristnosti teh dokumentov, statusu porekla zadevnih izdelkov ali izpolnitvi drugih zahtev tega Protokola.

2. Zaradi izvajanja določb prvega odstavka morajo carinski organi države uvoznice vrniti potrdilo o prometu blaga EUR.1 in račun, če je bil predložen, izjavo na računu ali kopijo teh dokumentov carinskim organom države izvoznice in, če tako ustreza, navesti razloge za poizvedbo. V podporo zahtevi za preverjanje se pošlje vsak pridobljen dokument ali informacija, ki kaže, da so podatki na dokazilu o poreklu napačni.

3. Preverjanje opravljajo carinski organi države izvoznice. V ta namen imajo pravico zahtevati katerikoli dokazilo in opraviti kakršenkoli pregled izvoznikovih poslovnih knjig ali katerikoli drug pregled, za katerega menijo, da je potreben.

4. Če se carinski organi države uvoznice odločijo, da bodo začasno prenehali podeljevati preferencialno obravnavo zadevnim izdelkom, medtem ko čakajo na izide preverjanja, morajo uvozniku ponuditi sprostitev blaga, pogojeno z varnostnimi ukrepi, ki se jim zdijo potrebni.

5. Carinski organi, ki so zahtevali preverjanje, morajo biti o izidih preverjanja obveščeni takoj, ko je mogoče. Izidi morajo jasno pokazati, ali so dokumenti pristni in če se izdelki, na katere se nanašajo, lahko štejejo za izdelke s poreklom iz ene od pogodbenic ter izpolnjujejo druge zahteve tega Protokola.

Če se uporabljajo določbe o kumulaciji v skladu s 3.členom tega Protokola in v zvezi s četrtem odstavkom 15.člena, bo odgovor vseboval tudi kopijo (kopije) potrdila (potrdil) o prometu blaga ali izjave (izjav) na računu, na podlagi katerih je bil izdelan.

6. Če v primerih upravičenega dvoma ni odgovora v desetih mesecih od datuma zahteve za preverjanje ali če odgovor ne vsebuje zadostne informacije za določitev verodostojnosti zadevnih dokumentov ali pravo poreklo izdelkov, carinski organi, ki so zahtevali preverjanje, razen v izjemnih okoliščinah, zavrnejo upravičenost za preferencialno obravnavo.

31. člen

Reševanje sporov

Če pride do sporov glede postopkov preverjanja v smislu 30. člena, ki jih ni mogoče rešiti med carinskimi organi, ki zahtevajo preverjanje, in carinskimi organi, odgovornimi za izvedbo tega preverjanja, ali če se pojavi vprašanje glede razlage tega Protokola, jih je treba predložiti Skupnemu odboru.

V vseh primerih se spori med uvoznikom in carinskimi organi države uvoznice rešujejo v skladu z zakonodajo te države.

32. člen

Kazni

Kaznovan bo vsakdo, ki sestavi ali povzroči, da se sestavi dokument, ki vsebuje nepravilne podatke, da bi pridobil preferencialno obravnavo za izdelke.

33. člen

Proste cone

1. Pogodbenici ukreneta vse potrebno, da zagotovita, da se izdelki, ki jih kot predmet trgovanja zajema dokazilo o poreklu in med prevozom uporabljajo prosto cono na njenem ozemlju, ne zamenjajo z drugimi izdelki ter da na njih ne bodo opravljeni drugi postopki razen običajnih, ki so potrebni za preprečevanje njihovega poslabšanja.

2. Če se z uporabo izjeme od določb prvega odstavka izdelki s poreklom iz ene od pogodbenic uvozijo v prosto cono s priloženim dokazilom o poreklu in se na njih opravijo predelave ali obdelave, bodo zadevne oblasti na izvoznikovo zahtevo izdale novo potrdilo o prometu blaga EUR.1, če je opravljena obdelava ali predelava v skladu z določbami tega Protokola.

VI. ODDELEK**KONČNE DOLOČBE**

34. člen

Pododbor za carinske zadeve in vprašanja porekla

V okviru Skupnega odbora se v skladu s petim odstavkom 35. člena tega Sporazuma ustanovi Pododbor za carinske zadeve in vprašanja porekla z namenom, da mu pomaga pri opravljanju njegovih nalog in za zagotovitev stalnega obveščanja in posvetovanja med strokovnjaki.

Sestavljajo ga strokovnjaki iz pogodbenic, odgovorni za vprašanja v zvezi s carinskimi zadevami in vprašanji porekla.

35. člen

Priloge

Priloge I, II, III, IV in V k temu protokolu so njegov sestavni del.

36. člen

Blago na poti in v skladiščenu

Blago, ki ustreza določilom II. Oddelka in ki je na dan začetka veljavnosti tega sporazuma bodisi na poti ali v začasnem skladiščenu v državi pogodbenici, v carinskem skladišču ali prosti coni, se lahko sprejme kot blago s poreklom, pod pogojem, da se v štirih mesecih od tega datuma carinskim organom uvozne države pogodbenice predloži dokazila o poreklu, ki so bila izstavljena naknadno, in katerekoli dokumente, ki dodatno dokazujejo okoliščine prevoza.

PRILOGA I**UVODNE OPOMBE K SEZNAMU V PRILOGI II****Opomba 1:**

Seznam določa pogoje, ki se zahtevajo za vse izdelke, da bi se lahko šteli za zadosti obdelane ali predelane v smislu 5. člena tega Protokola.

Opomba 2:

2.1 Prva dva stolpca v seznamu opisujeta pridobljeni izdelek. Prvi stolpec seznama je tarifna številka ali številka poglavja, ki se uporablja v Harmoniziranem sistemu, drugi stolpec pa vsebuje opis blaga, ki se v tem sistemu uporablja za to tarifno številko ali poglavje. Za vsak vpis v prvih dveh stolpcih je določeno pravilo v 3. ali 4. stolpcu. Kjer je v nekaterih primerih pred vpisom v prvem stolpcu "ex", se pravila v 3. ali 4. stolpcu uporabljajo samo za del tarifne številke, opisane v 2. stolpcu.

2.2 Če je v 1. stolpcu združenih več tarifnih številke ali pa je navedena številka poglavja in je zato opis izdelkov v 2. stolpcu splošen, se zraven navedena pravila v 3. ali 4. stolpcu uporabljajo za vse izdelke, ki se po Harmoniziranem sistemu uvrščajo v tarifne številke tega poglavja ali v katerekoli tarifne številke, združene v 1. stolpcu.

2.3 Če seznam vsebuje različna pravila, ki se uporabljajo za različne izdelke v okviru ene tarifne številke, je v vsakem novem odstavku opis tega dela tarifne številke, za katerega se uporabljajo zraven navedena pravila v 3. ali 4. stolpcu.

- 2.4 Če je za vpis v prvih dveh stolpcih pravilo določeno tako v 3. in 4. stolpcu, ima izvoznik možnost izbire, da uporabi bodisi pravilo, določeno v 3. stolpcu ali tisto iz 4. stolpca. Če v 4. stolpcu ni pravila, je treba uporabiti pravilo, določeno v 3. stolpcu.

Opomba 3:

- 3.1 Določbe 6. člena Protokola v zvezi z izdelki, ki so pridobili status blaga s poreklom in so uporabljeni pri izdelavi drugih izdelkov, se uporabljajo ne glede na to, ali je bil ta status pridobljen znotraj tovarne, v kateri se izdelki uporabljajo, ali v drugi tovarni v državi pogodbenici.

Na primer:

Motor iz tarifne številke 8407, za katerega pravilo določa, da vrednost materialov brez porekla, ki se lahko vgradijo, ne sme presegati 40% cene franko tovarna, je izdelan iz "drugih legiranih jekel, grobo oblikovanih s kovanjem" iz tarifne številke ex 7224.

Če je bilo to kovanje opravljeno v državi pogodbenici iz ingota brez porekla, potem je že pridobil poreklo na podlagi pravila za tarifno številko ex 7224 na seznamu. Zato se pri izračunu vrednosti motorja šteje, da ima poreklo, ne glede na to, ali je bil izdelan v isti tovarni ali v drugi tovarni v tej državi pogodbenici. Zato se vrednost ingota brez porekla ne upošteva, ko se sešteva vrednost uporabljenih materialov brez porekla.

- 3.2 Pravilo v seznamu pomeni najmanjši del obdelave ali predelave in več predelave ali obdelave prav tako dodeli status porekla, nasprotno pa manj predelave ali obdelave ne more dodeliti statusa porekla. Torej če pravilo določa, da je možno na določeni stopnji izdelave uporabiti material brez porekla, je uporaba tega materiala na zgodnejši stopnji obdelave dovoljena, uporaba takega materiala na kasnejši stopnji pa ni.

- 3.3 Ne glede na opombo 3.2, če pravilo določa, da se lahko uporabijo "materiali iz katerekoli tarifne številke", se lahko uporabijo materiali iz iste tarifne številke kot izdelek, ki pa morajo upoštevati kakršnekoli posebne omejitve, ki jih pravilo tudi lahko vsebuje. Seveda pa izraz "izdelava iz materialov iz katerekoli tarifne številke, v številki druge materiale iz tarifne številke..." pomeni, da se lahko uporabijo samo materiali, uvrščeni v isto tarifno številko kot izdelek z drugačnim opisom, kot je opis izdelka v 2. stolpcu seznama.

- 3.4 Kadar pravilo na seznamu določa, da se izdelek lahko izdelava iz več kot enega materiala, to pomeni, da se lahko uporabi katerikoli material ali več materialov. Ne zahteva pa, da je treba uporabiti vse.

Na primer:

Pravilo za tkanine iz HS 5208 do 5212 določa, da se lahko uporabijo naravna vlakna, prav tako pa se lahko med drugi-

mi materiali uporabijo tudi kemični materiali. To pa ne pomeni, da je treba uporabiti oboje, uporabi se lahko eno ali drugo ali pa oboje.

- 3.5 Kadar pravilo v seznamu določa, da mora biti izdelek izdelan iz določenega materiala, ta pogoj očitno ne preprečuje uporabe drugih materialov, ki zaradi svoje narave ne morejo zadostiti pravilu (glej tudi opombo 6.2 spodaj v zvezi s tekstilom).

Na primer:

Pravilo za pripravljeno hrano iz tarifne številke 1904, ki posebej izključuje uporabo žitaric in njihovih izdelkov, ne preprečuje uporabe mineralnih soli, kemikalij in drugih dodatkov, ki niso izdelki iz žitaric.

Vendar se to ne uporablja za izdelke, ki so, čeprav ne morejo biti izdelani iz posameznega materiala, določenega v seznamu, lahko izdelani iz materialov enake narave na zgodnejši stopnji izdelave.

Na primer:

Če gre za oblačila iz dela 62. poglavja, izdelanega iz netkanih materialov, če je za to vrsto izdelkov dovoljena samo uporaba preje brez porekla, ni možno začeti pri netkanem blagu - čeprav netkano blago običajno ne more biti izdelano iz preje. V takih primerih je začetni material običajno na stopnji pred prejo - to je na stopnji vlaken.

- 3.6 Če pravilo v seznamu navaja za največjo vrednost materialov brez porekla, ki se lahko uporabijo, dve odstotni postavki, potem se ta odstotka ne smeta seštevati. Z drugimi besedami, največja vrednost vseh uporabljenih materialov brez porekla nikoli ne sme preseči najvišje od navedenih odstotnih postavk. Poleg tega posamezne odstotne postavke, ki se nanašajo na določene materiale, ne smejo biti presežene.

Opomba 4:

- 4.1 Izraz "naravna vlakna" se v seznamu uporablja za vlakna, ki niso umetna ali sintetična. Omejen je na stopnje pred pređenjem, vključno z odpadki, in, razen če ni drugače določeno, zajema vlakna, ki so bila mikana, česana ali drugače obdelana, vendar ne spredena.

- 4.2 Izraz "naravna vlakna" vključuje konjsko žimo iz tarifne številke 0503, svilo iz tarifnih števil 5002 in 5003, kakor tudi volnena vlakna, fino ali grobo živalsko dlako iz tarifnih števil 5101 do 5105, bombažna vlakna iz tarifnih števil 5201 do 5203 in druga rastlinska vlakna iz tarifnih števil 5301 do 5305.

- 4.3 Izrazi "tekstilna kaša", "kemični materiali" in "materiali za izdelavo papirja" so v seznamu uporabljeni za opis materialov, ki se ne uvrščajo v 50. do 63. poglavje in se lahko uporabijo za izdelavo umetnih, sintetičnih ali papirnih vlaken ali prej.

4.4 Izraz "umetna ali sintetična rezana vlakna" se v seznamu uporablja za sintetične ali umetne filamente, rezana vlakna ali odpadke iz tarifnih števil 5501 do 5507.

Opomba 5:

5.1 Če se za izdelek v seznamu navaja ta opomba, se za katerekoli osnovne tekstilne materiale, uporabljene pri njihovi izdelavi in ki, če se upoštevajo skupaj, ne presegajo 10% skupne teže vseh uporabljenih osnovnih tekstilnih materialov, ne uporabljajo pogoji, določeni v 3. stolpcu seznama (glej tudi opombi 5.3 in 5.4 spodaj).

5.2 Vendar pa se odstopanje iz opombe 5.1 lahko uporabi le za mešane izdelke, ki so narejeni iz dveh ali več osnovnih tekstilnih materialov.

Osnovni tekstilni materiali so:

- svila
- volna
- groba živalska dlaka
- fina živalska dlaka
- konjska žima
- bombaž
- materiali za izdelavo papirja in papir
- lan
- konoplja
- juta in druga tekstilna vlakna iz ličja
- sisal in druga tekstilna vlakna iz rodu agav
- kokosova vlakna, abaka, ramija in druga rastlinska tekstilna vlakna
- sintetični filamenti
- umetni filamenti
- sintetična rezana vlakna iz polipropilena
- sintetična rezana vlakna iz poliestra
- sintetična rezana vlakna iz poliamida
- sintetična rezana vlakna iz poliakrilonitrila
- sintetična rezana vlakna iz polimida
- sintetična rezana vlakna iz politetrafluoretilena
- sintetična rezana vlakna iz polifenilensulfida
- sintetična rezana vlakna iz polivinilklorida
- druga sintetična rezana vlakna
- umetna rezana vlakna iz viskoze
- druga umetna rezana vlakna
- preja iz poliuretana, laminirana s fleksibilnimi segmenti polietra, povezana ali ne
- preja iz poliuretana, laminirana s fleksibilnimi segmenti poliestra, povezana ali ne
- izdelki iz tarifne številke 5605 (metalizirana preja), ki vključujejo trak z jedrom iz aluminijaste folije ali z jedrom iz plastičnega sloja, prevlečenega ali ne z aluminijastim prahom, širine, ki ne presega 5 mm, kjer so

plasti zlepljene s prozornim ali obarvanim lepilom med dvema plastičnima slojema

- drugi izdelki iz tarifne številke 5605.

Na primer:

Preja iz tarifne številke 5205, izdelana iz bombažnih vlaken iz tarifne številke 5203 in sintetičnih rezanih vlaken iz tarifne številke 5506, je mešana preja. Zato se lahko sintetična rezana vlakna brez porekla, ki ne zadovoljujejo pravil o poreklu (ki zahtevajo izdelavo iz kemičnih materialov ali tekstilne kaše) uporabijo do 10% teže preje.

Na primer:

Volnena tkanina iz tarifne številke 5112, izdelana iz volnene preje iz tarifne številke 5107 in sintetične preje iz sintetičnih rezanih vlaken iz tarifne številke 5509, je mešana tkanina. Zato se lahko sintetična preja, ki ne zadovoljuje pravil o poreklu (ki zahtevajo izdelavo iz kemičnih materialov ali tekstilne kaše) ali volnena preja, ki ne zadovoljuje pravil o poreklu (ki zahtevajo izdelavo iz naravnih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje), ali kombinacija obeh prej uporabi pod pogojem, da njihova skupna teža ne presega 10% teže tkanine.

Na primer:

Taftana tekstilna tkanina iz tarifne številke 5802, izdelana iz bombažne preje iz tarifne številke 5205 in iz bombažne tkanine iz tarifne številke 5210, je mešan izdelek, če je bombažna tkanina sama mešana tkanina, izdelana iz prej, uvrščenih v dve različni tarifni številki ali če so uporabljene bombažne preje same mešanice.

Na primer:

Če bi bila ta taftana tekstilna tkanina izdelana iz bombažne preje iz tarifne številke 5205 in iz sintetične tkanine iz tarifne številke 5407, bi očitno bila uporabljena preja iz dveh različnih osnovnih tekstilnih materialov in je v skladu s tem taftana tekstilna tkanina mešan izdelek.

Na primer:

Taftana preproga, narejena tako iz umetne preje kot iz bombažne preje, na podlagi iz jute, je mešan izdelek, ker so uporabljeni trije osnovni tekstilni materiali. Tako se vsak material brez porekla, ki je na kasnejši stopnji izdelave, kot dovoljuje pravilo, lahko uporabi pod pogojem, da njihova skupna teža ne presega 10 % teže tekstilnih materialov v preprogi. Tako bi lahko uvozili podlago iz jute, umetno prejo in/ali bombažna vlakna na tej stopnji izdelave, pod pogojem, da se upošteva pogoj glede teže.

5.3 Za izdelke, ki vsebujejo "prejo iz poliuretana, laminirano s fleksibilnimi segmenti polietra, povezano ali ne", je to odstopanje pri preji 20 %.

5.4 Za izdelke, ki vsebujejo "trak z jedrom iz aluminijaste folije ali z jedrom iz plastičnega sloja, prevlečenega ali ne z aluminijastim prahom, širine, ki ne presega 5 mm, kjer so plasti zlepljene z lepilom med dvema plastičnima slojema", je to odstopanje pri traku 30 %.

Opomba 6:

6.1 Tekstilni izdelki, ki so v seznamu označeni z opombo pod črto, ki se nanaša na to opombo, in tekstilni materiali, z izjemo podlog in medvlog, ki ne ustrezajo pravilu za izdelan izdelek, določenem v seznamu v 3. stolpcu, se lahko uporabijo pod pogojem, da se uvrščajo v tarifno številko, ki je drugačna od tarifne številke izdelka, ter da njihova vrednost ne presega 8 % cene izdelka franco tovarna.

6.2 Brez vpliva na opombo 6.3 se materiali, ki se ne uvrščajo v 50. do 63. poglavje, lahko prosto uporabljajo pri izdelavi tekstilnih izdelkov, ne glede na to, ali vsebujejo tekstil ali ne.

Na primer:

Če pravilo iz seznama določa, da mora biti za določen tekstilni izdelek, kot so na primer hlače, uporabljena preja, to ne preprečuje uporabe kovinskih predmetov, kot so gumbi, ker gumbi niso uvrščeni v 50. do 63. poglavje. Iz istega razloga to ne preprečuje uporabe zadrž, četudi zadrž običajno vsebujejo tekstil.

6.3 Če se uporablja odstotno pravilo, je treba pri izračunu vrednosti vključenih materialov brez porekla upoštevati tudi vrednost materialov, ki niso uvrščeni v 50. do 63. poglavje.

Opomba 7:

7.1 Za namene tarifnih števil ex 2707, 2713 do 2715, ex 2901, ex 2902 in ex 3403 so "specifični procesi" naslednji:

- a) vakuumska destilacija;
- b) ponovna destilacija z zelo natančnim procesom frakcioniranja¹;
- c) razbijanje (kreking);
- d) preoblikovanje (reforming);
- e) ekstrakcija s pomočjo izbranih topil;
- f) proces, ki vsebuje vse naslednje postopke: obdelavo s koncentrirano žveplovo kislino, oleumom ali žveplovim anhidridom; nevtralizacijo z alkalnimi sredstvi, razbarvanje in očiščevanje z naravno aktivno prstjo, aktivirano prstjo, aktiviranim ogljem ali boksitom;
- g) polimerizacija;
- h) alkilizacija;
- i) izomerizacija.

7.2 Za namene tarifnih števil 2710, 2711 in 2712 so "specifični procesi" naslednji:

- a) vakuumska destilacija;
- b) ponovna destilacija z zelo natančnim procesom frakcioniranja²;
- c) razbijanje (kreking);
- d) preoblikovanje (reforming);
- e) ekstrakcija s pomočjo izbranih topil;
- f) proces, ki vsebuje vse naslednje postopke: obdelavo s koncentrirano žveplovo kislino, oleumom ali žveplovim anhidridom; nevtralizacijo z alkalnimi sredstvi, razbarvanje in očiščevanje z naravno aktivno prstjo, aktivirano prstjo, aktiviranim ogljem ali boksitom;
- g) polimerizacija;
- h) alkilizacija;
- ij) izomerizacija;
- k) samo za težka olja, ki se uvrščajo v tarifno številko ex 2710, razžveplanje z vodikom, ki povzroči redukcijo vsaj 85 % vsebine žvepla pri obdelanih izdelkih (metoda ASTM D 1266-59 T);
- l) samo za izdelke, ki se uvrščajo v tarifno številko 2710, deparafinizacija s postopkom, ki ni filtriranje;
- m) samo za težka olja, ki se uvrščajo v tarifno številko ex 2710, obdelava z vodikom pri pritisku nad 20 barov in temperaturi nad 250 °C, z uporabo katalizatorja, razen obdelave za razžveplanje, kadar vodik predstavlja aktivni element v kemični reakciji. Vendar se nadaljnja obdelava olj za mazanje iz tarifne številke ex 2710 (npr. končna obdelava z vodikom ali razbarvanje), še posebno takrat, kadar se želi izboljšati barva ali obstojnost, ne obravnava kot specifični proces;
- n) samo za goriva, ki se uvrščajo v tarifno številko ex 2710, atmosferska destilacija pod pogojem, da manj kot 30 vol.% izdelkov, vključno z izgubami, destilira pri 300 °C po metodi ASTM D 86;
- o) samo za težka olja razen plinskih olj in kurilnih olj, ki se uvrščajo v tarifno številko ex 2710, obdelava s pomočjo visokofrekvenčnih razelektritev skozi krtačke.

7.3 Za namene tarifnih števil ex 2707, 2713 do 2715, ex 2901, ex 2902 in ex 3403, porekla ne podelijo enostavne operacije, kot so: čiščenje, dekantiranje, razsoljevanje, vodna separacija, filtriranje, barvanje, označevanje, ohranjanje vsebine žvepla kot rezultat mešanja izdelkov z različno vsebino žvepla, katera koli kombinacija teh operacij ali podobne operacije.

1. Glej dodatno pojasnjevalno opombo 4 (b) k 27. poglavju kombinirane nomenklature

2. Glej dodatno pojasnjevalno opombo 4 (b) k 27. poglavju kombinirane nomenklature

PRILOGA II

Seznam obdelav ali predelav, ki jih je treba opraviti na materialih brez porekla, da bi lahko izdelani izdelki dobili status blaga s poreklom

Izdelki v seznamu niso v celoti zajeti s Sporazumom. Zato je treba upoštevati tudi druge dele Sporazuma.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1. pgl.	Žive živali	Vse živali iz 1. poglavja morajo biti v celoti pridobljene.	
2. pgl.	Meso in užitni mesni klavnični izdelki	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 1. in 2. poglavja v celoti pridobljeni.	
3. pgl.	Ribe in raki, mehkužci in drugi vodni nevretenčarji	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.	
ex 4. pgl.	Mlečni izdelki; ptičja jajca; naravni med; užitni izdelki živalskega izvora, ki niso navedeni in ne zajeti na drugem mestu	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 4. poglavja v celoti pridobljeni.	
0403	Pinjenec, kisl mleko in smetana, jogurt, kefir in drugo fermentirano ali skisano mleko in smetana, koncentrirano ali ne, z dodanim sladkorjem ali drugimi sladili, aromatizirano ali z dodanim sadjem, lešniki, orehi, mandlji (lupinasto sadje) ali kakavom	Izdelava, pri kateri: <ul style="list-style-type: none"> - morajo biti vsi uporabljeni materiali iz 4. poglavja v celoti pridobljeni; - mora biti vsak uporabljeni sadni sok (razen ananasovega, citroninega ali soka grenivke) iz tar. št. 2009 s poreklom ; - vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	
ex 5. pgl.	Izdelki živalskega izvora, ki niso navedeni in ne zajeti na drugem mestu; razen za:	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 5. poglavja v celoti pridobljeni.	
ex 0502	Pripravljene ščetine in dlaka domačih ali divjih prašičev	Čiščenje, dezinfekcija, razvrščanje in izravnavanje ščetin in dlak.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6. pgl.	Živo drevje in druge rastline; čebulice, korenine in podobno; rezano cvetje in okrasno listje	Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 6. poglavja v celoti pridobljeni; - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
7. pgl.	Užitne vrtnine in nekateri koreni in gomolji	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 7. poglavja v celoti pridobljeni.	
8. pgl.	Užitno sadje in oreščki; lupine agrumov ali dinj in lubenic	Izdelava, pri kateri: - mora biti vse uporabljeno sadje in oreščki v celoti pridobljeno; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% vrednosti cene izdelka franko tovarna.	
ex 9. pgl.	Kava, čaj, mate čaj in začimbe; razen za:	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 9. poglavja v celoti pridobljeni.	
0901	Kava, pražena ali nepražena ali brez kofeina; lupine in kožice kave; kavni nadomestki, ki vsebujejo kakršenkoli odstotek kave	Izdelava iz materialov iz katerekoli tarifne številke.	
0902	Pravi čaj, aromatiziran ali ne	Izdelava iz materialov iz katerekoli tarifne številke.	
ex 0910	Mešanice začimb	Izdelava iz materialov iz katerekoli tarifne številke.	
10. pgl.	Žita	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 10. poglavja v celoti pridobljeni.	
ex 11. pgl.	Izdelki mlinске industrije; slad; škrob; inulin; pšenično lepilo; razen:	Izdelava, pri kateri morajo biti vsa uporabljena žita, užitne vrtnine, korenine in gomolji iz tar. št. 0714 ali sadje v celoti pridobljena.	
ex 1106	Moka, zdrob in prah iz sušenih stročnic iz tar. št. 0713	Sušenje in mletje sušenih stročnic iz tar. št. 0708.	
12. pgl.	Oljna semena in plodovi; razno zrnje, semena in plodovi; industrijske ali zdravilne rastline; slama in krma	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 12. poglavja v celoti pridobljeni.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1301	Šelak; naravne gume, smole, gumi-jeve smole in oljne smole (na primer balzami)	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz tar. št. 1301 ne sme presežati 50% cene izdelka franko tovarna.	
1302	Rastlinski sokovi in ekstrakti; pektinske snovi; pektinati in pektati; agar-agar in druge sluzi ter sredstva za zgoščevanje, dobljeni iz rastlinskih proizvodov, modificirani ali nemodificirani: - Sluzi in sredstva za zgoščevanje, dobljena iz rastlinskih proizvodov, modificirani - Drugi	Izdelava iz nemodificiranih sluzi in sredstev za zgoščevanje.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.
14. pgl.	Rastlinski materiali za pletarstvo; rastlinski izdelki, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 14. poglavja v celoti pridobljeni.	
ex 15. pgl.	Masti in olja živalskega ali rastlinskega izvora in izdelki njihovega razkrajanja; predelane užitne masti; voski živalskega ali rastlinskega izvora, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
1501	Prašičja in piščančja mast, razen tiste iz tar. št. 0209 ali 1503 - Maščobe iz kosti ali odpadkov - Drugo	Izdelava iz materialov iz katerekoli tar. št. razen iz tar. št. 0203, 0206 ali 0207 ali kosti iz tar. št. 0506.	Izdelava iz prašičjega mesa ali užitnih klavničnih proizvodov iz tar. št. 0203 ali 0206 ali iz piščančjega mesa in užitnih klavničnih proizvodov iz tar. št. 0207.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1502	Maščobe govedi, ovac ali koz, razen tistih iz tar. št. 1503: - Maščobe iz kosti ali odpadkov - Drugo	Izdelava iz materialov iz katerekoli tar. št. razen tistih iz tar. št. 0201, 0202, 0204 ali 0206 ali kosti iz tar. št. 0506. Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.	
1504	Masti in olja rib ali morskih sesalcev ter njihove frakcije, prečiščene ali neprečiščene, toda kemično nemodificirani: - Trdne frakcije - Drugo	Izdelava iz materialov iz katerekoli tar. št., všteti druge materiale iz tar. št. 1504. Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.	
ex 1505	Prečiščen lanolin	Izdelava iz surove maščobe iz volne iz tar. št. 1505.	
1506	Druge masti in olja živalskega izvora in njihove frakcije, prečiščene ali neprečiščene, toda kemično nemodificirane: - Trdne frakcije - Drugo	Izdelava iz materialov iz katerekoli tar. št., všteti druge materiale iz tar. št. 1506. Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1507 do 1515	Olja rastlinskega izvora in njihove frakcije: - Sojino olje, olje iz kikirikija, palmo-vo, kopre, palmovega jedra, ba-bassu, tungovo in oiticica olje, mirtin vosek in japonski vosek, frakcije jojoba olja in olja za tehnične ali industrijske namene, razen za proizvodnjo hrane za človeško prehrano - Trdne frakcije, razen iz jojoba olja - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz drugih materialov iz tar. št. 1507 do 1515. Izdelava, pri kateri morajo biti vsi rastlinski materiali v celoti pridobljeni.	
1516	Živalske ali rastlinske masti in olja in njihove frakcije, deloma ali v celoti hidrogenirani, interesterificirani, reesterificirani ali elaidinizirani, rafinirani ali nerafinirani, toda nadalje nepredelani	Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni; - vsi uporabljeni rastlinski materiali morajo biti v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.	
1517	Margarina; mešanice ali preparati iz masti ali olj živalskega ali rastlinskega izvora ali frakcij različnih masti ali olj iz tega poglavja, primerni za prehrano, razen jedilnih masti ali olj ali njihovih frakcij iz tar. št. 1516	Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 2. in 4. poglavja v celoti pridobljeni; - vsi uporabljeni rastlinski materiali morajo biti v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.	
16. pgl.	Izdelki iz mesa, rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev	Izdelava iz živali iz 1. poglavja. Vsi uporabljeni materiali iz 3. poglavja morajo biti v celoti pridobljeni.	
ex 17. pgl	Sladkor in sladkorni izdelki; razen :	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka.	
ex 1701	Sladkor iz sladkornega trsa ali sladkorne pese ter kemično čista saharoza, v trdnem stanju, z dodatkom arom ali barvil	Izdelava, pri kateri vrednost kateregakoli materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1702	<p>Drugi sladkorji, vključno s kemično čisto laktozo, maltozo, glukozo in fruktozo, v trdnem stanju; sladkorni sirupi brez dodatkov za aromatiziranje ali barvil; umetni med in mešanice umetnega ter naravnega medu; karamelni sladkor:</p> <ul style="list-style-type: none"> - Kemično čista maltoza in fruktoza - Drugi sladkorji v trdnem stanju, z dodatki za aromatiziranje ali barvili - Drugo 	<p>Izdelava iz materialov iz katerekoli tar. št. všteti druge materiale iz tar. št. 1702.</p> <p>Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri morajo biti vsi uporabljeni materiali že s poreklom.</p>	
ex 1703	Melase, dobljene pri ekstrakciji ali rafiniranju sladkorja, z dodatkom arom in barvil	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna.	
1704	Sladkorni izdelki (všteti belo čokolado) brez kakava	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	
18. pgl.	Kakav in kakavovi izdelki	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1901	<p>Sladni ekstrakt; živila iz moke, zdroba, škroba ali sladnega ekstrakta, brez dodatka kakava ali z dodatkom kakava v količini manj kot 40% ut. računano na osnovo, ki ne vsebuje maščob, ki niso navedena in ne omenjena na drugem mestu; živila iz materiala iz tar. št. 0401 do 0404, brez dodatka kakava ali z dodatkom kakava v količini manj kot 5% ut., računano na osnovo, ki ne vsebuje maščob, ki niso navedena in ne zajeta na drugem mestu:</p> <ul style="list-style-type: none"> - Ekstrakt slada - Drugo 	<p>Izdelava iz žit iz 10. poglavja.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	
1902	<p>Testenine, kuhane ali nekuhane ali polnjene (z mesom ali drugimi sestavinami) ali drugače pripravljene, kot so špageti, makaroni, rezanci, lasanje, njoki, ravioli, kaneloni; kuskus, pripravljen ali nepripravljen:</p> <ul style="list-style-type: none"> - Ki vsebujejo 20% ut. ali manj mesa, drobovine, rib, školjkarjev ali mehkužcev - Ki vsebujejo več kot 20% ut. mesa, drobovine, rib, školjkarjev ali mehkužcev 	<p>Izdelava, pri kateri morajo biti vsa uporabljena žita in žitni derivativi (razen pšenice vrste "durum" in njenih derivativov) v celoti pridobljena.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - morajo biti vsa uporabljena žita in žitni derivativi (razen pšenice vrste "durum" in njenih derivativov) v celoti pridobljena; - vsi uporabljeni materiali iz 2. in 3. poglavja morajo biti v celoti pridobljeni. 	
1903	<p>Tapioka in njeni nadomestki, pripravljeni iz škroba kot kosmiči, zrnca, perle ali v podobnih oblikah</p>	<p>Izdelava iz materialov iz katerekoli tar. št., razen iz krompirjevega škroba iz tar. št. 1108.</p>	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1904	Pripravljena živila, dobljena z nabrekanjem ali praženjem žit ali žitnih izdelkov (npr. koruzni kosmiči); žita, razen koroze, v zrnu ali v obliki kosmičev ali druga obdelana zrnja (razen moke in zdroba), predkuhana ali drugače pripravljena, ki niso omenjena in ne zajeta na drugem mestu	Izdelava: - iz materialov, ki niso uvrščeni v tar. št. 1806; - pri kateri morajo biti vsa uporabljena žita in moka (razen pšenice vrste "durum" in njenih derivativov) v celoti pridobljena; - pri kateri vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna.	
1905	Kruh, peciva, sladice, biskviti in drugi pekovski izdelki z dodatkom kakava ali brez njega: hostije, prazne kapsule za farmacevtske proizvode, oblati in vafliji, rižev papir in podobni izdelki	Izdelava iz materialov iz katerekoli tar. št., razen tistih iz 11. poglavja.	
ex 20. pgl.	Izdelki iz vrtnin, sadja, lupinastega sadja in drugih delov rastlin, razen:	Izdelava, pri kateri mora biti vse uporabljeno sadje, lupinasto sadje ali vrtnine v celoti pridobljeno.	
ex 2001	Yam, sladek krompir in podobni užitni deli rastlin, ki vsebujejo 5% ut. ali več škroba, pripravljene ali konzervirane v kisu ali očetni kislini	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2004 in ex 2005	Krompir v obliki moke, zdroba ali kosmičev, pripravljen ali konzerviran drugače kot v kisu ali očetni kislini	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
2006	Vrtnine, sadje, lupinasto sadje, sadne lupine in drugi deli rastlin, konzervirani v sladkorju (sušeni, glazirani ali kristalizirani)	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna.	
2007	Džemi, sadni želeji, marmelade, sadni pireji in paste iz sadja in lupinastega sadja, dobljeni s kuhanjem, z dodatkom sladkorja ali drugih sladil ali brez njih	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2008	<ul style="list-style-type: none"> - Lupinasto sadje, brez dodanega sladkorja ali alkohola - Kikirikijevo maslo; mešanice na osnovi žit; palmova jedra; koruza - Drugi, razen sadja in lupinastega sadja, kuhani drugače kot v sopari ali vodi, brez dodanega sladkorja; zmrznjeni 	<p>Izdelava, pri kateri vrednost uporabljenega lupinastega sadja in oljnih semen s poreklom iz tar. št. 0801, 0802 in 1202 do 1207 presega 60% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	
2009	Sadni sokovi (tudi grozdni mošt) in zelenjavni sokovi, nefermentirani in brez dodanega alkohola, z dodatkom sladkorja ali drugih sladil ali brez njih	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	
ex 21. pgl.	Razna živila, razen za:	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p>	
2101	Ekstrakti, esence in koncentri kave, čaja, mate čaja in pripravki na osnovi teh produktov ali na osnovi kave, čaja ali mate čaja; pražena cikorijska in drugi kavni nadomestki in ekstrakti, esence in koncentri	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vsa uporabljena cikorijska mora biti v celoti pridobljena. 	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
2103	<p>Omake in pripravki za omake; mešane začimbe in mešana začimbna sredstva; gorčična moka in zdrob in pripravljena gorčica:</p> <ul style="list-style-type: none"> - Omake in pripravki za omake; mešane začimbe in mešana začimbna sredstva - Gorčična moka in zdrob in pripravljena gorčica 	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo gorčična moka ali zdrob ali pripravljena gorčica.</p> <p>Izdelava iz materialov iz katerekoli tarifne številke.</p>	
ex 2104	Juhe in ragu juhe in pripravki za te juhe	Izdelava iz materialov iz katerekoli tarifne številke, razen pripravljene ali konzervirane vrtnine iz tar. št. 2002 do 2005.	
2106	Živila, ki niso navedena in ne zajeta na drugem mestu	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna. 	
ex 22. pgl.	Pijače, alkoholi in kis, razen:	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka; - vse uporabljeno grozdje ali materiali, dobljeni iz grozdja, morajo biti v celoti pridobljeni 	
2202	Vode, vštveši mineralne vode in sodavice, z dodanim sladkorjem ali drugimi sladili ali sredstvi za aromatiziranje ter druge brezalkoholne pijače, razen sadnih in zelenjavnih sokov, ki se uvrščajo v tar. št. 2009	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene izdelka franko tovarna; - mora biti vsak uporabljeni sadni sok (razen ananasovega, citroninega ali soka grenivke) že s poreklom. 	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
2208	Nedenaturiran etanol z vsebnostjo manj kot 80 vol. %; žganja, likerji in druge žgane alkoholne pijače	Izdelava: - iz materialov, ki niso uvrščeni v tar. št. 2207 ali 2208; - pri kateri mora biti vse uporabljeno grozdje ali katerikoli material, dobljen iz grozdja v celoti pridobljen ali , če so vsi drugi uporabljeni materiali že s poreklom, se lahko uporabi arak do višine 5 vol. %.	
ex 23. pgl.	Ostanki in odpadki živalske industrije; pripravljena krma za živali; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2301	Kitov zdrob; moke, zdrobi in peleti iz mesa rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev, neustreznih za prehrano ljudi	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.	
ex 2303	Ostanki pri proizvodnji škroba iz koruze (razen zgoščenih tekočin za namakanje), z vsebnostjo proteinov več kot 40 ut. %, računano na suh proizvod	Izdelava, pri kateri mora biti vsa uporabljena koruza v celoti pridobljena.	
ex 2306	Oljne pogače in drugi trdni ostanki, dobljeni pri ekstrakciji olivnega olja, ki vsebujejo več kot 3 ut. % olivnega olja	Izdelava, pri kateri morajo biti vse uporabljene olive v celoti pridobljene.	
2309	Izdelki, ki se uporabljajo kot hrana za živali	Izdelava, pri kateri: - morajo biti vsa uporabljena žita, sladkor ali melase, meso ali mleko že s poreklom; - morajo biti vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.	
ex 24. pgl.	Tobak in tobačni nadomestki; razen:	Izdelava, pri kateri morajo biti vsi materiali iz 24. poglavja v celoti pridobljeni.	
2402	Cigare, cigarilosi in cigarete iz tobaka ali tobačnega nadomestka	Izdelava, pri kateri mora biti najmanj 70 ut.% uporabljenega nepredelanega tobaka ali tobačnega odpada iz tar. št. 2401 že s poreklom.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2403	Tobak za kajenje	Izdelava, pri kateri mora biti najmanj 70 ut. % uporabljenega nepredelanega tobaka ali tobačnega odpada iz tar. št. 2401 že s poreklom.	
ex 25. pgl.	Sol; žveplo; zemljine in kamen; sadra, apno in cement; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2504	Naravni kristalni grafit, z obogateno vsebino ogljika, prečiščen in mlet	Bogatenje vsebine ogljika, prečiščevanje in mletje surovega kristalnega grafita.	
ex 2515	Marmor, rezan z žaganjem ali kako drugače razrezan v pravokotne bloke ali plošče (vključno kvadratne) debeline do vključno 25 cm	Rezanje, z žaganjem ali kako drugače, marmorja (tudi če je že razžagan) debeline nad 25 cm.	
ex 2516	Granit, porfir, bazalt, peščenec in drug kamen za spomenike in gradbeništvo, rezan z žaganjem ali kako drugače v pravokotne bloke ali plošče (vključno kvadratne) debeline do vključno 25 cm	Rezanje, z žaganjem ali kako drugače, kamna (tudi če je že razžagan) debeline nad 25 cm.	
ex 2518	Žgan dolomit	Žganje nežganega dolomita.	
ex 2519	Zdrobljen naravni magnezijev karbonat (magnezit), v hermetično zaprtih kontejnerjih, in magnezijev oksid, čisti ali nečisti, razen topjenega magnezijevega oksida ali mrtvo žganega (sintranega) magnezijevega oksida	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporablja naravni magnezijev karbonat (magnezit).	
ex 2520	Sadra, specialno pripravljena za zobozdravstvo	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 2524	Naravna azbestna vlakna	Izdelava iz azbestnega koncentrata.	
ex 2525	Sljuda v prahu	Mletje sljude ali odpadkov sljude.	
ex 2530	Zemeljske barve, žgane ali v prahu	Žganje ali mletje zemeljskih barv.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	(4)
26. pgl.	Rude, žindra in pepel	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 27. pgl.	Mineralna goriva, mineralna olja in izdelki njihove destilacije; bituminozne snovi; mineralni voski; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2707	Olja, pri katerih teža aromatskih sestavin presega težo nearomatskih, ki so podobna mineralnim oljem, dobljenim z destilacijo katrana iz črnega premoga pri visoki temperaturi, katerih se 65% ali več prostornine destilira pri temperaturi do 250 °C (vštevši mešanice naftnih olj in benzena), za uporabo kot pogonska goriva ali kurilna olja	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	
ex 2709	Nafta, dobljena iz bituminoznih mineralov, surova	Destruktivna destilacija bituminoznih mineralov.	
2710	Olja, dobljena iz nafte in olja, dobljena iz bituminoznih materialov, razen surovih; izdelki, ki niso omejeni niti zajeti na drugem mestu, ki vsebujejo po teži 70% ali več olj iz nafte ali olj, dobljenih iz bituminoznih materialov, če so ta olja osnovne sestavine teh proizvodov	Operacije rafiniranja in/ali en ali več specifičnih procesov ² . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	
2711	Naftni plini in drugi plinasti ogljikovodiki	Operacije rafiniranja in/ali en ali več specifičnih procesov ² . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	

1. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodni opombi 7.1 in 7.3

2. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodno opombo 7.2

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
2712	Vazelin; parafinski vosek, mikrokristalni vosek iz nafte, stiskani vosek, ozokerit, vosek iz lignita, vosek iz šote, drugi mineralni voski in podobni izdelki, dobljeni s sintezo ali drugimi postopki, pobarvani ali nepobarvani	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	
2713	Naftni koks, bitumen in drugi ostanki iz nafte ali olj iz bituminoznih materialov	Operacije rafiniranja in/ali en ali več specifičnih procesov ² . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	
2714	Bitumen in asfalt, naravni; bituminozni in oljni skrilavci in katranski pesek; asfaltiti in asfaltne kamnine	Operacije rafiniranja in/ali en ali več specifičnih procesov ² . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	
2715	Bitumenske mešanice na osnovi naravnega asfalta, naravnega bitumna, bitumna iz nafte, mineralnega katrana ali mineralne katranske smole	Operacije rafiniranja in/ali en ali več specifičnih procesov ² . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	

1. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodno opombo 7.2

2. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodni opombi 7.1 in 7.3

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 28. pgl.	Anorganske kemikalije; organske in anorganske spojine ali plemenite kovine, redkih zemeljskih kovin, radioaktivnih elementov ali izotopov, razen proizvodov iz tar. št.	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 2805	"Mischmetall"	Izdelava z elektrolitsko ali toplotno obdelavo, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 2811	Žveplov trioksid	Izdelava iz žveplovega dioksida.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 2833	Aluminijev sulfat	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 2840	Natrijev perborat	Izdelava iz dinatrijevega tetraborata pentahidrata.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 29. pgl.	Organski kemični izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 2901	Aciklični ogljikovodiki za uporabo kot pogonsko gorivo ali ogrevanje	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna	

1. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodni opombi 7.1 in 7.3

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2902	Ciklani in cikleni (razen azulenov), benzeni, tolueni, ksileni, za uporabo kot pogonsko gorivo ali kurilno olje	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna	
ex 2905	Kovinski alkoholati iz alkoholov iz te tar. št. in iz etanola ali glicerina	Izdelava iz materialov iz katerekoli tar. št., v številni druge materiale iz tar. št. 2905. Kovinski alkoholati iz te tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
2915	Nasičene aciklične monokarbonske kisline in njihovi anhidridi, halogenidi, peroksidi in perkisline; njihovi halogenski sulfo-, nitro- in nitrozo- derivati	Izdelava iz materialov iz katerekoli tar. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2915 in 2916 ne sme presegati 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 2932	- Notranji etri in njihovi halogenski sulfo-, nitro- in nitrozoderivati - Ciklični acetali in notranji hemiacetali in njihovi halogenski, sulfo-, nitro- ali nitrozoderivati	Izdelava iz materialov iz katerekoli tar. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2909 ne sme presegati 20% cene izdelka franko tovarna. Izdelava iz materialov iz katerekoli tar. št.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
2933	Heterociklične spojine samo s heteroatomom ali heteroatomi dušika;	Izdelava iz materialov iz katerekoli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 2932 in 2933 ne sme presegati 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
2934	Nukleinske kisline in njihove soli; druge heterociklične spojine	Izdelava iz materialov iz katerekoli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 2932, 2933 in 2934 ne sme presegati 20% cene izdelka franko tovarna	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.

1. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodni opombi 7.1 in 7.3

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3003 in 3004	<ul style="list-style-type: none"> - - frakcije krvi, razen antiserumov, hemoglobina in serumskih globulinov - - hemoglobin, krvni globulin in serumski globulin - - drugo <p>Zdravila (razen proizvodov iz tar. št. 3002, 3005 ali 3006)</p> <ul style="list-style-type: none"> - Pridobljeni iz amikacina iz tar. št. 2941 - Drugo 	<p>Izdelava iz materialov iz katerekoli tar. št., v številu druge materiale iz tar. št. 3002. Materiali iz tega opisa se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.</p> <p>Izdelava iz materialov iz katerekoli tar. št., v številu druge materiale iz tar. št. 3002. Materiali iz tega opisa se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.</p> <p>Izdelava iz materialov iz katerekoli tar. št., v številu druge materiale iz tar. št. 3002. Materiali iz tega opisa se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali iz tar. št. 3003 ali 3004 pod pogojem, da njihova skupna vrednost ne presega 20% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali iz tar. št. 3003 ali 3004 pod pogojem, da njihova skupna vrednost ne presega 20% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 31. pgl.	Gnojila, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod, pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3105	Mineralna ali kemična gnojila, ki vsebujejo dva ali tri gnojilne elemente dušik, fosfor in kalij; druga gnojila; izdelki iz tega poglavja v obliki tablet ali podobnih oblikah ali pakiranjih do 10 kg bruto teže, razen: <ul style="list-style-type: none"> - natrijev nitrat - kalcijev cianamid - kalijevega sulfata - magnezijevega sulfata 	Izdelava, pri kateri: <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 32. pgl.	Ekstrakti za strojenje ali barvanje; tanini in njihovi derivati; barve za tekstil, pigmenti in druga barvila; pripravljena premazna sredstva in laki; kiti in druge tesnilne mase; tiskarske barve in črnila; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3201	Tanini in njihove soli, etri, estri in drugi derivati	Izdelava iz ekstraktov tanina rastlinskega porekla.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
3205	Lak barve; preparati, predvideni v 3. opombi v tem poglavju, na osnovi "lak barv" ¹	Izdelava iz materialov iz katerekoli tar. št., razen materialov iz tar. št. 3203, 3204 in 3205. Materiali, uvrščeni v tar. št. 3205, se lahko uporabljajo pod pogojem da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.

1. Opomba 3 k 32. poglavju določa, da gre za preparate, ki se uporabljajo za barvanje kateregakoli materiala ali ki se uporabljajo kot sestavine za proizvodno barvil, pod pogojem, da niso uvrščene v drugo tarifno številko 32. poglavja.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 33. pgl.	Eterična olja in rezinoidi; parfume-rijski, kozmetični ali toaletni izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
3301	Eterična olja (brez terpenov ali s terpeni), vključno zgoščena (trda) olja (concretes) in čista olja; rezinoidi; izvlečki oleosmol; koncentri eteričnih olj v masteh, v neeteričnih oljih, voskih ali podobno, dobljeni z ekstrakcijo eteričnih olj z mastjo ali maceracijo; stranski terpeni izdelki, dobljeni z deterpenacijo eteričnih olj; vodni destilati in vodne raztopine eteričnih olj	Izdelava iz materialov iz katerekoli tar. št., v številni materiale iz druge "skupine" ¹ v tej tar. št. Materiali, uvrščeni v isto skupino, se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 34. pgl.	Mila, organska površinsko aktivna sredstva, pralni preparati, mazalni preparati, umetni voski, pripravljeni voski, izdelki za loščenje ali čiščenje, sveče in podobni izdelki, paste za modeliranje in "zobozdravstveni voski" ter zobarski preparati na osnovi sadre, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3403	Mazalni preparati, ki vsebujejo naftno olje ali olja, dobljena iz bituminoznih mineralov, pod pogojem, da predstavljajo manj kot 70% po teži	Operacije rafiniranja in/ali en ali več specifičnih procesov ² . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene proizvodov franko tovarna.	

1. Izraz "skupina" pomeni katerikoli del besedila te tarifne številke med dvema podpičjema.

2. Za posebne pogoje v zvezi s "specifičnimi procesi" glej Uvodni opombi 7.1 in 7.3

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3404	<p>Umetni voski in pripravljene voski:</p> <ul style="list-style-type: none"> - Na osnovi parafina, voskov iz nafte, voskov, dobljenih iz bituminoznih mineralov, stisnjene parafina ali parafina z odstranitvijo olja - Drugo 	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene izdelka franko tovarna.</p> <p>Izdelava iz materialov katerekoli tar. št., razen:</p> <ul style="list-style-type: none"> - hidrogeniziranih olj, ki imajo lastnost voska iz tar. št. 1516 - maščobnih kislin, ki niso kemično definirane, ali maščobnih industrijskih alkoholov, ki imajo lastnost voskov iz tar. št. 3823 - materialov iz tar. št. 3404. <p>Ti materiali se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.</p>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.</p>
ex 35. pgl.	Beljakovinske snovi; modificirani škrobi; lepila; encimi; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
3505	<p>Dekstrini in drugi modificirani škrobi (npr. preželatinizirani in esterificirani škrobi); lepila na osnovi škrobov ali na osnovi dekstrina ali drugih modificiranih škrobov:</p> <ul style="list-style-type: none"> - Škrobni etri in estri - Drugo 	<p>Izdelava iz materialov iz katerekoli tar. št., v številni druge materiale iz tar. št. 3505.</p> <p>Izdelava iz materialov iz katerekoli tar. št., razen tistih iz tar. št. 1108.</p>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.</p>

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 3507	Pripravljeni encimi, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
36. pgl.	Razstreliva; pirotehnični izdelki; vžigalice; piroforme zlitine; določene vnetljive snovi	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 37. pgl.	Izdelki za fotografske in kinematografske namene; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
3701	Fotografske plošče in plani filmi, občutljivi za svetlobo, neosvetljeni, iz kakršnegakoli materiala, razen iz papirja, kartona ali tekstila; fotografski plani filmi za hitro razvijanje in kopiranje, občutljivi za svetlobo, neosvetljeni, v kasetah ali brez njih: - Plani filmi za trenutno (hitro) fotografijo, v kasetah - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., razen v tar. št. 3701 ali 3702. Materiali, uvrščeni v tar. št. 3702 se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 30% cene izdelka franko tovarna. Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. razen v tar. št. 3701 ali 3702. Materiali, uvrščeni v tar. št. 3701 ali 3702, se lahko uporabljajo pod pogojem, da njihova skupna vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
3702	Fotografski filmi v zvitkih, občutljivi za svetlobo, neosvetljeni, iz kakršnegakoli materiala, razen iz papirja, kartona ali tekstila; filmi v zvitkih za hitro razvijanje in kopiranje, občutljivi za svetlobo, neosvetljeni	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v katerokoli tar. št., razen v tar. št. 3701 ali 3702.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3704	Fotografske plošče, filmi, papir, karton in tekstil, osvetljeni, toda nerazviti	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v katerokoli tar. št., razen v tar. št. 3701 do 3704.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 38. pgl.	Razni izdelki kemične industrije, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Materiali, uvrščeni v isto tar. št., se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3801	- Koloidni grafit v suspenziji v olju in polkoloidni grafit; ogljikove paste za elektrode - Grafit v obliki paste kot mešanica grafita z mineralnimi olji z več kot 30% grafita po teži	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 3403 ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3803	Rafinirano tal-olje	Rafiniranje surovega tal-olja.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3805	Sulfatna terpentinska olja, prečiščena	Prečiščevanje z destilacijo ali rafiniranjem surovega sulfatnega terpentinskega olja.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3806	Smolni estri	Izdelava iz smolnih kislin.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 3807	Lesni katran (lesna katranska smola)	Destilacija lesnega katrana.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3808	Insekticidi, rodenticidi, fungicidi, herbicidi, sredstva zoper klitje, sredstva za urejanje rasti rastlin, dezinfektanti in podobni izdelki, pripravljene v oblikah ali pakiranjih za prodajo na drobno ali kot preparati ali kot izdelki (npr. žveplani trakovi, stenji, sveče in muholovke)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3809	Sredstva za dodelavo, nosilci barv, sredstva za pospeševanje barvanja in fiksiranje barvil ter drugi izdelki (npr. sredstva za apreturo in jedkanje), ki se uporabljajo v tekstilni, papirni, usnjarski in podobnih industrijah, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3810	Preparati za dekapiranje kovinskih površin; talila in drugi pomožni preparati za spajkanje in varjenje; praški in paste za spajkanje in varjenje, ki so sestavljeni iz kovin in drugih materialov; preparati, ki se uporabljajo kot jedra ali obloge za elektrode ali varilne palice	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3811	Preparati zoper detonacijo, preparati za preprečevanje oksidacije, za preprečevanje kopičenja smole, za izboljšanje viskoznosti, preparati za preprečevanje korozije in drugi pripravljene aditivi, za mineralna olja (vštevši bencin) ali za druge tekočine, ki se uporabljajo v iste namene kot mineralna olja:		
	- Pripravljene aditivi za mazalna olja, ki vsebujejo naftna olja ali olja iz bituminoznih materialov	Izdelava, pri kateri vrednost vseh uporabljenih materialov, ki so uvrščeni v tar. št. 3811 ne presega 50% cene izdelka franko tovarna.	
	- Drugo	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3812	Pripravljene pospeševalce vulkanizacije; sestavljeni plastifikatorji za gumo in plastične mase, ki niso omenjeni in ne zajeti na drugem mestu; preparati za preprečevanje oksidacije in drugi sestavljeni stabilizatorji za gumo in plastične mase	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3813	Preparati in polnila za aparate za gašenje požara; napolnjene granate za gašenje požara	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3814	Sestavljena organska topila in razredčila, ki niso omenjena in ne zajeta na drugem mestu; pripravljena sredstva za odstranjevanje premazov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3818	Kemični elementi, dopirani za uporabo v elektroniki, v obliki kolutov, ploščic in v podobnih oblikah; kemične spojine, dopirane za uporabo v elektroniki	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3819	Tekočine za hidravlične zavore in druge pripravljene tekočine za hidravlični prenos, ki ne vsebujejo ali vsebujejo po teži manj kot 70% naftnega olja ali olj, dobljenih iz bituminoznih mineralov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3820	Preparati zoper zmrzovanje in pripravljene tekočine za odtajanje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3822	Diagnostični ali laboratorijski reagenti na podlogi in pripravljene diagnostični ali laboratorijski reagenti s podlogo ali brez nje, razen tistih iz tar. št. 3002 ali 3006	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3823	Industrijske monokarboksilne maščobne kisline; kislila olja iz rafiniranja; industrijski maščobni alkoholi		

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3824	<ul style="list-style-type: none"> - Industrijske monokarbonsilne maščobne kisline; kislina olja iz rafiniranja - Industrijski maščobni alkoholi <p>Pripravljena vezivna sredstva za livarske modele ali livarska jedra, kemični izdelki in preparati kemične industrije in sorodnih industrij (vštevši tudi tiste, ki so sestavljeni iz mešanic naravnih proizvodov), ki niso omenjeni in ne zajeti na drugem mestu, stranski izdelki kemične industrije ali sorodnih industrij, ki niso omenjeni in ne zajeti na drugem mestu:</p> <ul style="list-style-type: none"> - Naslednje iz te tarifne številke: <p>Pripravljena vezivna sredstva za livarske modele ali livarska jedra na osnovi naravnih smolnih produktov</p> <p>Naftenske kisline, njihove v vodi netopne soli in njihovi estri</p> <p>Sorbitol, razen sorbitola iz tar. št. 2905</p> <p>Petrolejevi sulfonati, razen petrolejevih sulfonotov alkalnih kovin, amoniaka ali etanolaminov, tiofeniranih sulfonskih oljnih kislin, pridobljenih iz bituminoznih snovi, in njihovih soli</p> <p>Ionski izmenjevalci</p> <p>Sušilci za vakuumske cevi</p>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Izdelava iz materialov iz katerekoli tar. št., vključno druge materiale iz tar. št. 3823.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Materiali, ki se uvrščajo v isto tar. št. kot je proizvod, se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.</p>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.</p>

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
	Alkalni železovi oksidi za prečiščevanje plina Amoniakova voda in surovi amoniak (izkoriščeni oksid) dobljen s prečiščevanjem svetlega plina Sulfonaftenske kisline, njihove v vodi netopne soli in njihovi estri Fuzelno in dipelovo olje Mešanice soli, ki vsebujejo različne anione Paste za kopiranje na osnovi želatine, z ali brez podlage iz papirja ali tekstila - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
3901 do 3915	Plastične mase v primarnih oblikah; odpadki, ostružki in ostanki iz plastike; razen za tar. št. ex 3907 in 3912, za kateri so pravila podana v nadaljevanju: - Izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99% po teži celotne vsebine polimerov - Drugo	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna, in - vrednost kateregakoli uporabljenega materiala iz 39. poglavja ne presega 20% cene izdelka franko tovarna. ¹ Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20% cene izdelka franko tovarna ¹ .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.

1. Za proizvode, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 3901 do 3906 in po drugi strani v tar. št. 3907 do 3911, se to določilo uporablja samo za tisto skupino materialov, ki v proizvodni prevladujejo po teži.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 3907	- Kopolimeri, narejeni iz polikarbonata in akrilonitril-butadien-stiren kopolimera (ABS) - Poliester	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. izdelka. Lahko se uporabljajo materiali, ki se uvrščajo v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene izdelka franko tovarna ¹ . Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz 39. poglavja ne presega 20% cene izdelka franko tovarna, in /ali izdelava iz tetrabrom-(bisfenol A) polikarbonata.	
3912	Celuloza in njeni kemični derivati, ki niso navedeni in ne zajeti na drugem mestu, v primarnih oblikah	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz iste tar. št., kot je proizvod, ne presega 20% cene izdelka franko tovarna.	
3916 do 3921	Polizdelki in izdelki iz plastike; razen iz tar. št. ex 3916, ex 3917, ex 3920 in ex 3921, za katere so pravila podana v nadaljevanju - Ploščati izdelki, bolj kot le površinsko obdelani ali rezani v druge oblike razen pravokotnih (vštevši kvadratne); drugi izdelki, bolj obdelani kot le površinsko obdelani - Drugi: - izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99% po masi celotne vsebine polimerov	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz 39. poglavja ne presega 50% cene izdelka franko tovarna. Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna, in - vrednost kateregakoli uporabljenega materiala iz 39. poglavja ne presega 20% cene izdelka franko tovarna. ¹	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna. Izdelava, pri kateri vrednost kateregakoli uporabljenih materialov ne presega 25% cene izdelka franko tovarna.

1. Za proizvode, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 3901 do 3906 in po drugi strani v tar. št. 3907 do 3911, se to določilo uporablja samo za tisto skupino materialov, ki v proizvodu prevladujejo po teži.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 3916 in ex 3917	-- drugi Profilni izdelki in cevi	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz 39. poglavja ne presega 20% cene izdelka franko tovarna. ¹ Izdelava, pri kateri: - vrednost kateregakoli uporabljenega materiala ne presega 50% cene izdelka franko tovarna, in - vrednost materialov, uvrščenih v isto tar. št., ne presega 20% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
ex 3920	- Folije ali filmi iz ionomerov	Izdelava iz delne termoplastične soli, ki je kopolimer etilena in metakrilne kisline in je delno nevtralizirana z ioni kovine, predvsem cinka in natrija.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
ex 3921	- Folije iz regenerirane celuloze, poliamidov ali polietilena Folije iz plastičnih mas, metalizirane	Izdelava, pri kateri vrednost kateregakoli uporabljenega materiala iz iste tar. št. kot je proizvod, ne presega 20% cene izdelka franko tovarna. Izdelava iz visoko prosojnih poliestrskih folij debeline manj kot 23 mikronov, ²	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
3922 do 3926	Izdelki iz plastičnih mas	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 40. pgl	Kavčuk in izdelki iz kavčuka in gume; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 4001	Laminirane plošče ali krpe kavčuka za čevlje	Laminacija folij iz naravnega kavčuka.	
4005	Mešanice kavčuka, ne vulkanizirane, v primarnih oblikah ali ploščah, listih ali trakovih	Izdelava, pri kateri vrednost vseh uporabljenih materialov, razen naravnega kavčuka, ne presega 50% cene izdelka franko tovarna.	

1. Za proizvode, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 3901 do 3906 in po drugi strani v tar. št. 3907 do 3911, se to določilo uporablja samo za tisto skupino materialov, ki v proizvodni prevladujejo po teži.

2. Naslednje folije se štejejo kot visoko prosojne: folije, katerih zatemnitev (merjeno z Gardner Hazemetrom v skladu z ASTM-D 1003-16, t. i. Hazefaktor) je manjša od 2 odstotka.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
4012	<p>Protektirane ali rabljene zunanje gume (plašči); polne gume ali gume z zračnimi komorami, zamenljivi protektorji (plasti) in ščitniki iz gume:</p> <ul style="list-style-type: none"> - Protektirane gume, polne gume ali gume z zračnimi komorami - Drugo 	<p>Protektiranje rabljenih zunanjih gum.</p> <p>Izdelava iz materialov iz katerekoli tar. št., razen iz tar. št. 4011 ali 4012.</p>	
ex 4017	Izdelki iz trde gume	Izdelava iz trde gume.	
ex 41. pgl.	Surove kože z dlako ali brez dlake (razen krzna) in usnje; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 4102	Surove kože ovac ali jagnjet, brez volne	Odstranjevanje volne s kože ovac ali jagnjet, z volno.	
4104 do 4107	Usnje, brez dlake ali volne, razen usnja iz tar. št. 4108 ali 4109	<p>Ponovno strojenje predhodno strojenih kož.</p> <p>ali</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p>	
4109	Lakasto usnje in lakasto plastovito (prevlečeno s folijo) usnje, metalizirano usnje	Izdelava iz usnja iz tar. št. 4104 do 4107 pod pogojem, da njihova vrednost ne presega 50% cene izdelka franko tovarna.	
42. pgl.	Usnjeni izdelki, sedlarski in jermernarski izdelki; predmeti za potovanje, ročne torbe in podobni izdelki iz živalskih črev (razen sviloprejkine niti)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 43. pgl.	Naravno in umetno krzno; krzneni izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 4302	<p>Strojena ali obdelana krzna, sestavljena:</p> <ul style="list-style-type: none"> - Plošče, križi, kvadrati in podobne oblike 	Beljenje ali barvanje, vključno z rezanjem in sestavljanjem nesestavljenega strojenega ali obdelanega krzna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
4303	- Drugo Oblačila, oblačilni dodatki in drugi krzneni izdelki	Izdelava iz nesestavljenih, strojenih ali obdelanih krzen. Izdelava iz nesestavljenih strojenih ali obdelanih krzen iz tar. št. 4302.	
ex 44. pgl.	Les in lesni izdelki; oglje; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 4403	Les, grobo obdelan (štirikotno tesan)	Izdelava iz grobo obdelanega lesa, z lubjem ali brez lubja ali samo tesanega.	
ex 4407	Les, vzdolžno žagan ali iverjen, rezan ali luščen, skobljan, brušen ali topo ali zobato dolžinsko spojen, debeline nad 6 mm	Skobljanje, brušenje ali lepljenje s topim ali zobatim dolžinskim spajanjem.	
ex 4408	Furnirski listi in listi za vezane plošče debeline do 6 mm, sestavljen in drug les, žagan po dolžini, rezan ali lupljen, skobljan, brušen ali lepljen s topim ali zobatim dolžinskim spajanjem, debeline do 6 mm	Spajanje, skobljanje, brušenje ali lepljenje s topim ali zobatim dolžinskim spajanjem.	
ex 4409	Les, kontinuirano profiliran po dolžini kateregakoli roba ali strani, vključno skobljan, brušen ali topo ali zobato dolžinsko spojen ali ne:		
	- Brušeni ali topo ali zobato dolžinsko spojeni	Brušenje ali topo ali zobato dolžinsko spajanje.	
	- Okrasne palice, venci in okrasne letve	Predelava v obliki palic ali okrasnih letev.	
ex 4410 do ex 4413	Okrasne palice, venci in okrasne letve za pohištvo, za notranjo dekoracijo	Predelava v obliki palic in okrasnih letev.	
ex 4415	Zaboji za pakiranje, škatle, gajbe, bobni in podobna embalaža za pakiranje, iz lesa	Izdelava iz desk, ki niso razrezane na določeno velikost.	
ex 4416	Sodi, kadi, vedra in drugi sodarski izdelki in njihovi deli, iz lesa, vključno tudi doge	Izdelava iz klanih dog, nadalje neobdelanih, razen razžaganih na dveh glavnih površinah.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 4418	- Stavbno pohištvo in leseni izdelki za gradbeništvo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo celičaste plošče, skodle in opaži.	
	- Okrasne palice in okrasne letve	Predelava v obliki palic ali okrasnih letev.	
ex 4421	Les za vžigalice; lesni čepki za obutev	Izdelava iz lesa iz katerekoli tar. št., razen lesene žice iz tar. št. 4409.	
ex 45. pgl.	Pluta in plutasti izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
4503	Izdelki iz naravne plute	Izdelava iz plute iz tar. št. 4501.	
46. pgl.	Izdelki iz slame, esparta in drugih materialov za pletarstvo; košarski in pletarski izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
47. pgl.	Lesovina ali celuloza iz drugih vlaknastih celuloznih materialov; recikliran papir ali karton (ostanki in odpadki)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 48. pgl.	Papir in karton; izdelki iz papirne kaše, papirja ali kartona; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 4811	Papir in karton, samo s črtami ali kvadrati	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
4816	Karbon papir, samokopirni papir in drug papir za kopiranje in prenašanje (razen tistih iz tar. št. 4809); matrice za razmnoževanje in ofsetne plošče iz papirja, v škatlah ali brez škatel	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
4817	Pisemski ovitki, pisemske kartice, dopisnice in karte za dopisovanje iz papirja ali kartona; kompleti za dopisovanje v škatlah, vrečkah, notesih in podobnih pakiranjih iz papirja in kartona	Izdelava, pri kateri: <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 4818	Toaletni papir	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
ex 4819	Škatle, zaboji, vreče in drugi kontejnerji za pakiranje iz papirja, kartona, celulozne vate ali listov ali trakov iz celuloznih vlaken	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 4820	Bloki papirja za pisma	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 4823	Drug papir, karton, celulozna vata ter listi in trakovi iz celuloznih vlaken, razrezani v določene velikosti ali oblike	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
ex 49. pgl.	Tiskane knjige, časopisi, slike in drugi izdelki grafične industrije, rokopisi, tipkana besedila in načrti, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
4909	Poštna razglednice, čestitke in karte z osebnimi sporočili, tiskane, ilustrirane ali neilustrirane, z ovitki ali okraski ali brez njih	Izdelava iz materialov, ki niso uvrščeni v tar. št. 4909 ali 4911.	
4910	Koledarji vseh vrst, tiskani, vštrevši koledarske bloke: - Koledarji vrste "večni" ali z zamenljivimi bloki na podlagah, ki niso iz papirja ali kartona - Drugo	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
		Izdelava iz materialov ki niso uvrščeni v tar. št. 4909 ali 4911.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 50. pgl.	Svila, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 5003	Svileni odpadki (vštevši zapredke, neprimerne za odvijanje, odpadke preje in raztrgane tekstilne materiale), mikani ali česani	Mikanje ali česanje svilenih odpadkov.	
5004 do ex 5006	Svilena preja in preja iz odpadkov svile	Izdelava iz: ¹ - surove svile ali iz odpadkov svile, mikanih ali česanih ali drugače predelanih za predenje, - drugih naravnih vlaken, nemikanih ali nečesanih ali drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	
5007	Tkanine iz svile ali svilenih odpadkov: - Z vtkanimi gumijastimi nitmi - Drugi	Izdelava iz enojne preje ¹ . Izdelava iz: ¹ - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.	
		ali	
		Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalandiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 51. pgl.	Volna, fina ali groba živalska dlaka; preja in tkanine iz konjske žime; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
5106 do 5110	Preja iz volne, iz fine ali grobe živalske dlake ali iz konjske žime	Izdelava iz: ¹ - surove svile ali iz odpadkov svile, mikanih ali česanih ali kako drugače predelanih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	
5111 do 5113	Tkanine iz volne, iz fine ali grobe živalske dlake ali iz konjske žime - Z vtkanimi gumijastimi nitmi - Drugi	Izdelava iz enojne preje. ¹ Izdelava iz: ¹ - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalandiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	
ex 52. pgl.	Bombaž, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5306 do 5308	Preja iz drugih rastlinskih tekstilnih vlaken; papirna preja	Izdelava iz: ¹ - surove svile ali ostankov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	
5309 do 5311	Tkanine iz drugih rastlinskih tekstilnih vlaken; tkanine iz papirne preje: - Z vtkanini gumijastimi nitmi - Druge	Izdelava iz enojne preje. ¹ Izdelava iz: ¹ - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5501 do 5507	Umetna ali sintetična rezana vlakna	Izdelava iz kemičnih materialov ali tekstilne kaše.	
5508 do 5511	Preja in sukanec za šivanje iz umetnih ali sintetičnih rezanih vlaken	Izdelava iz: ¹ <ul style="list-style-type: none"> - surove svile ali odpadkov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja. 	
5512 do 5516	Tkanine iz umetnih in sintetičnih rezanih vlaken: <ul style="list-style-type: none"> - Z vtkanimi gumijastimi nitmi - Druge 	Izdelava iz enojne preje. ¹ Izdelava iz: ¹ <ul style="list-style-type: none"> - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih in sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 56. pgl.	Vata, klobučevina in netkani materiali; specialne preje; vrvi, motvozi, konopi in prameni ter izdelki iz njih, razen:	Izdelava iz: ¹ - preje iz kokosovega vlakna, - naravnih vlaken, - kemičnih materialov ali tekstilne kaše, ali - materialov za proizvodnjo papirja.	
5602	Klobučevina, vštevši impregnirano, prevlečeno ali laminirano: - Iglana klobučevina	Izdelava iz: ¹ - naravnih vlaken, - kemičnih materialov ali tekstilne kaše. Lahko se uporabljajo: - preje iz polipropilenskega filameta iz tar. št. 5402, - polipropilenska vlakna iz tar. št. 5503 ali 5506, ali - filamentni trak iz polipropilena iz tar. št. 5501, pri katerih je v vseh primerih vsebina vsakega filameta ali vlakna nižja od 9 decitekstov, pod pogojem, da njihova vrednost ne presega 40% cene izdelka franco tovarna.	
	- Drugo	Izdelava iz: ¹ - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, pridobljenih iz kazeina, ali - kemičnih materialov ali tekstilne kaše.	
5604	Niti in vrvi iz gume, prekrite s tekstilnim materialom; tekstilna preja, trakovi in podobno iz tar. št. 5404 ali 5405, impregnirani, prevlečeni, obloženi z gumo ali plastično maso - Gumijaste niti in vrvi, prekrite s tekstilom	Izdelava iz gumijastih niti in vrvi, ki niso prekrite s tekstilom.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5605	- Drugo Metalizirana preja, posukana ali ne, izdelana iz tekstilne preje, trakov, in podobno iz tar. št. 5404 ali 5405, in kombinirana s kovino v obliki niti, traku ali prahu ali prevlečena s kovino	Izdelava iz: ¹ - naravnih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	
5606	Posukana preja, trakovi in podobno iz tar. št. 5404 ali 5405 (razen tiste iz tar. št. 5605 in posukane preje iz konjske žime); ženiljska preja (vštevši ženiljsko prejo); efektno vozličasta preja	Izdelava iz: ¹ - naravnih vlaken, - umetnih in sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	
57. pgl.	Preproge in druga tekstilna talna prekrivala: - Iz iglane klobučevine	Izdelava iz: ¹ - naravnih vlaken, ali - kemičnih materialov ali tekstilne kaše. Lahko se uporabljajo: - preja iz polipropilenskega filameta iz tar. št. 5402, - polipropilenska vlakna iz tar. št. 5503 ali 5506, ali - filamentni traki iz polipropilena iz tar. št. 5501, pri katerih je v vseh primerih vsebina vsakega filameta ali vlakna manjša od 9 decitekstov, pod pogojem, da njihova vrednost ne presega 40% cene izdelka franco tovarna.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
	<ul style="list-style-type: none"> - Iz druge klobučevine - Drugo 	<p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - naravnih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, ali - kemičnih materialov ali tekstilne kaše. <p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - preje iz kokosovega vlakna, - preje iz sintetičnih ali umetnih filamentov, - naravnih vlaken, ali - sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje. 	
ex 58. pgl.	<p>Specialne tkanine; taftane tekstilne obloge; čipke; tapiserije; pozamentarije; vezenine; razen:</p> <ul style="list-style-type: none"> - Kombinirane z gumijasto nitjo - Druge 	<p>Izdelava iz enojne preje.¹</p> <p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, ali - kemičnih materialov ali tekstilne kaše, <p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popravljanje ali odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.</p>	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5805	Ročno tkane tapiserije (vrsta: gobelin, flandrijske, beauvais, aubusson in podobne) in z iglo izdelane tapiserije (npr.: z drobnim in križnim vbodom), konfekcionirane ali ne	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
5810	Vezenine v metraži, trakovih ali motivih	Izdelava, pri kateri: - so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
5901	Tekstilne tkanine, prevlečene z lepilom ali škrobnimi snovmi, ki se uporabljajo za zunanjo vezavo knjig in podobne namene: tkanine za kopiranje; platna, pripravljena za slikanje, toge tkanine (bugram) in podobne tkanine, ki se uporabljajo za izdelavo klobukov	Izdelava iz preje.	
5902	Kord tkanine za avtomobilske plašče iz preje in najlona, poliestra in viskoznega rajona velike jakosti: - Z vsebnostjo do vključno 90% tekstilnih materialov po teži - Druge	Izdelava iz preje. Izdelava iz kemičnih materialov ali tekstilne kaše.	
5903	Tekstilne tkanine, impregnirane, premazane, prevlečene ali prekrte ali laminirane s plastičnimi masami, razen tistih iz tar. št. 5902	Izdelava iz preje. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	(4)
5904	Linolej, vštrevši rezanega v oblike; talna prekrivala na tekstilni podlagi, premazani prevlečeni ali prekriti, razrezani v oblike ali ne	Izdelava iz preje. ¹	
5905	Zidne tapete iz tekstila: - Impregnirane, premazane, prevlečene ali prekrite ali laminirane z gumo, plastičnimi masami ali drugimi materiali - Druge	Izdelava iz preje. Izdelava iz: ¹ - preje iz kokosovega vlakna, - naravnih vlaken, - sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	
5906	Guminirane tekstilne tkanine, razen tistih iz tar. št. 5902: - Pletene ali kvačkane tkanine	Izdelava iz: ¹ - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali - kemičnih materialov ali tekstilne kaše.	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5907	<ul style="list-style-type: none"> - Druge tkanine iz sintetične filament preje, ki vsebuje več kot 90% tekstilnih materialov po teži - Druge Tekstilne tkanine, drugače impregnirane, premazane, prevlečene ali prekrte; platna, poslikana platna za odrske kulise, tkanine za ateljeje in podobne namene	Izdelava iz kemičnih materialov. Izdelava iz preje. Izdelava iz preje. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5% cene izdelka franko tovarna.	
5908	Stenji iz tekstila, tkani, opleteni ali pleteni, za svetilke, peči, vžigalnike, sveče ipd.; žarilne mrežice za plinsko razsvetljavo in cevasto pleteni materiali za plinske svetilke, impregnirani ali neimpregnirani: <ul style="list-style-type: none"> - Žarilne mrežice za plinske svetilke, impregnirane - Drugi 	Izdelava iz cevasto pletenih materialov za svetilke. Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. , kot je tar. št. izdelka.	
5909 do 5911	Tekstilni izdelki, za industrijsko uporabo: <ul style="list-style-type: none"> - Diski ali obroči za poliranje, razen iz klobučevine iz tar. št. 5911 	Izdelava iz preje ali odpadkov tkanin ali krp iz tar. št. 6310.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	(4)
	<p>- Tekstilne tkanine, ki se uporabljajo pri izdelavi papirja ali v druge tehnične namene, podložene ali nepodložene s klobučevino, prevlečene ali prekrte ali ne, cevaste ali neskončne, z eno ali več osnovami in/ali votki ali ravno tkane z več osnovami in/ali votki iz tar. št. 5911</p> <p>- Drugo</p>	<p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - preje iz kokosovega vlakna, - naslednjih materialov: <ul style="list-style-type: none"> - preja iz politetrafluoretilena,² - preje, večnitne, iz poliamida, prekrte, impregnirane ali prevlečene s fenolno smolo, - preje iz sintetičnih tekstilnih vlaken iz aromatičnih poliamidov, dobljenih s polikondenzacijo m-fenilendiamina in izoftalne kisline, - monofilamenta iz politetrafluoretilena,² - preje iz sintetičnih tekstilnih vlaken iz poli-p-fenilentereftalamida, - preje iz steklenih vlaken, prekrte s fenolno smolo in ojačene z akrilno prejo,² - kopoliestrskih monofilamentov iz poliestra in smole iz tereftalne kisline in 1.4 cikloheksandietanola in izoftalne kisline, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, razen vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. <p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - preje iz kokosovega vlakna, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, razen vlaken, nemikanih in nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. 	
60. pgl.	Pleteni ali kvačkani materiali	<p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. 	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

2. Uporaba tega materiala je omejena na izdelavo tekstilnih tkanin, ki se uporabljajo za proizvodnjo papirja.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
61. pgl.	<p>Oblačila in oblačilni dodatki, pleteni ali kvačkani:</p> <ul style="list-style-type: none"> - Dobljeni s šivanjem ali drugačnim sestavljanjem, iz dveh ali več kosov pletene ali kvačkane tkanine, ki je urezana v določeno obliko ali dobljena v neposredno obdelovanje - Drugi 	<p>Izdelava iz preje.^{1,2}</p>	
ex 62. pgl.	Oblačila in oblačilni dodatki, ki niso pletena ali kvačkana; razen:	Izdelava iz preje. ^{1,2}	
ex 6202, ex 6204, ex 6206, ex 6209 in ex 6211	Oblačila in oblačilni dodatki, ženska, dekleška in za dojenčke, vezeni	<p>Izdelava iz preje.²</p> <p>ali</p> <p>Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40% cene izdelka franko tovarna.</p>	
ex 6210 in ex 6216	Ognjevarna oprema iz tkanin, prevlečenih s folijo iz aluminiziranega poliestra	<p>Izdelava iz preje.²</p> <p>ali</p> <p>Izdelava iz neprevlečene tkanine, če vrednost uporabljene neprevlečene tkanine ne presega 40% cene izdelka franko tovarna.²</p>	
6213 in 6214	Robčki, žepni robčki, šali, ešarpe, rute, naglavne rute, tančice in podobni izdelki:		

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.
2. Glej Uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6217	<p>- Vezeni</p> <p>- Drugi</p> <p>Drug gotov pribor za oblačila, deli oblačil ali pribora za oblačila, razen tistih iz tar. št. 6212:</p> <p>- Vezeni</p> <p>- Ognje-varna oprema iz tkanin, prevlečena s folijo aluminiziranega poliestra</p>	<p>Izdelava iz nebeljene enojne preje.^{1,2}</p> <p>ali</p> <p>Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40% cene izdelka franko tovarna.¹</p> <p>Izdelava iz nebeljene enojne preje.^{1,2}</p> <p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost na krčenje, trajna zaključna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine iz tar. št. 6213 in 6214 ne presega 47,5% cene izdelka franko tovarna.</p> <p>Izdelava iz preje¹</p> <p>ali</p> <p>Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40% cene izdelka franko tovarna.¹</p> <p>Izdelava iz preje.¹</p> <p>ali</p> <p>Izdelava iz neprevlečene tkanine, pod pogojem, da vrednost uporabljene neprevlečene tkanine ne presega 40% cene izdelka franko tovarna.¹</p>	

1. Glej Uvodno opombo 6.

2. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
	<ul style="list-style-type: none"> - Medvloge za ovratnike in manšete, urezane - Drugi 	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. <p>Izdelava iz preje.¹</p>	
<p>ex 63. pgl.</p> <p>6301 do 6304</p>	<p>Drugi gotovi tekstilni izdelki; kompleti; ponošena - rabljena oblačila in rabljeni tekstilni izdelki; krpe, razen:</p> <p>Odeje, volnene odeje, posteljno perilo, zavese itd., drugi izdelki za notranjo opremo:</p> <ul style="list-style-type: none"> - Iz klobučevine ali iz nekaterih tkanin - Drugi: - -vezeni - -drugi 	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Izdelava iz:²</p> <ul style="list-style-type: none"> - naravnih vlaken ali - kemičnih materialov ali tekstilne kaše. <p>Izdelava iz nebeljene enojne preje.^{1,3}</p> <p>ali</p> <p>Izdelava iz nevezene tkanine (razen pletenih ali kvačkanih), pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40% cene izdelka franko tovarna.</p> <p>Izdelava iz nebeljene enojne preje.^{1,3}</p>	

1. Glej Uvodno opombo 6.

2. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

3. Za pletene ali kvačkane izdelke, brez dodatka elastike ali gume, dobljene s šivanjem ali sestavljanjem kosov pletenih ali kvačkanih tkanin (rezanih ali pletenih direktno v oblike) glej Uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6305	Vreče in vrečke, ki se uporabljajo za pakiranje blaga	Izdelava iz: ¹ - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše.	
6306	Cerade, jadra za plovila, jadralne deske ali suhozemna plovila, zunanje platnene zavese, šotori in izdelki za taborjenje - Netkani - Drugi	Izdelava iz: ^{1,2} - naravnih vlaken ali - kemičnih materialov ali tekstilne kaše. Izdelava iz nebeljene enojne preje. ^{1,2}	
6307	Drugi gotovi izdelki, všteti kroje za oblačila	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
6308	Garniture, ki so sestavljene iz tkanine in preje, s priborom ali brez njega za izdelovanje preprog in pregrinj, tapiserij, vezanih namiznih prtov in serviet ali podobnih tekstilnih izdelkov, pripravljenih v zavitkih za prodajo na drobno	Vsak predmet v kompletu mora izpolnjevati pravilo, ki bi zanj veljalo, če ne bi bil v kompletu. Predmeti brez porekla pa se lahko vključijo, če njihova skupna vrednost ne presega 15% cene kompleta franko tovarna.	
ex 64. pgl.	Obutev; gamaše in podobni izdelki; razen:	Izdelava iz materialov iz katerekoli tar. št., razen spajanja gornjih delov, pritrjenih na notranje podplate ali druge komponente podplatov iz tar. št. 6406.	
6406	Deli obutve (všteti zgornje dele, pritrjene ali ne na podplate, razen na zunanje podplate), odstranljivi vložki za obutev, vstavki za pete in podobni izdelki; gamaše, ovijači in podobni izdelki in njihovi deli	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka	

1. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v Uvodni opombi 5.

2. Glej Uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 65. pgl.	Pokrivala in njihovi deli, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
6503	Klobuki in druga pokrivala iz klobučevine, izdelani iz tulcev, stožcev in drugih izdelkov iz tar. št. 6501, všteti tudi podložene ali okrašene	Izdelava iz preje ali tekstilnih vlaken. ¹	
6505	Klobuki in druga pokrivala, iz pletiv ali pleteni ali izdelani iz čipke, klobučevine ali drugih tekstilnih proizvodov (razen trakov), tudi okrašene ali podložene; mrežice za lase iz kakršnegakoli materiala, okrašeni ali podloženi ali ne	Izdelava iz preje ali tekstilnih vlaken. ¹	
ex 66. pgl.	Dežniki, sončniki, sprehajalne palice, palice-stolčki, biči, korobači in njihovi deli; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
6601	Dežniki in sončniki (všteti palice-dežnike, vrtno sončnike in podobne dežnike)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
67. pgl.	Preparirano perje in puh in izdelki iz njih; umetno cvetje; lasuljarski izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 68. pgl.	Izdelki iz kamna, sadre, cementa, azbesta, sljude ali podobnih materialov; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 6803	Izdelki iz naravnega skrilavca ali aglomeriranega skrilavca	Izdelava iz obdelanega skrilavca.	
ex 6812	Izdelki iz azbesta, mešanice na osnovi azbesta ali na osnovi azbesta in magnezijevega karbonata	Izdelava iz materialov iz katerekoli tar. št.	
ex 6814	Izdelki iz sljude, všteti aglomerirano ali rekonstituirano, na podlagi iz papirja, kartona ali drugih materialov	Izdelava iz obdelane sljude (všteti aglomerirano ali rekonstituirano).	

1. Glej Uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
69. pgl.	Keramični izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 70. pgl	Steklo in stekleni izdelki; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 7003, ex 7004 in ex 7005	Steklo z neodbojno plastjo	Izdelava iz materialov iz tar. št. 7001.	
7006	Steklo iz tar. št. 7003, 7004 ali 7005, upognjeno, z obdelanimi robovi, gravirano, luknjano, emajlirano ali drugače obdelano, neokvirjeno in ne spojeno z drugimi materiali	Izdelava iz materialov iz tar. št. 7001.	
7007	Varnostno steklo iz kaljenega ali plastnega stekla	Izdelava iz materialov iz tar. št. 7001.	
7008	Večzidni panelni elementi za izolacijo, iz stekla	Izdelava iz materialov iz tar. št. 7001.	
7009	Steklena ogledala, z okvirom ali brez njega, všteti tudi vzvratna ogledala	Izdelava iz materialov iz tar. št. 7001.	
7010	Baloni, steklenice, kozarci, lonci, fiole, ampule in druge posode iz stekla za transport ali pakiranje blaga; stekleni kozarci za vlaganje, čepi, pokrovi in druga zapirala, iz stekla	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. ali Brušenje steklenih proizvodov, če vrednost nebrušenih steklenih proizvodov ne presega 50% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
7013	Stekleni izdelki za namizno in kuhinjsko uporabo, za toaletne namene, v pisarnah, izdelki za notranjo dekoracijo in podobne namene (razen tistih iz tar. št. 7010 ali 7018)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
		ali	
		Brušenje steklenih proizvodov, če vrednost nebrušenih steklenih proizvodov ne presega 50% cene izdelka franko tovarna.	
		ali	
		Ročno okraševanje (razen sitotiska), ročno pihanje steklenih izdelkov, če vrednost ročno pihanih steklenih izdelkov ne presega 50% cene izdelka franko tovarna.	
ex 7019	Izdelki iz steklenih vlaken (razen preje)	Izdelava iz:	
		- nebarvanih trakov steklenih vlaken, rovinga, preje ali pečenih niti, ali	
		- steklene volne.	
ex 71. pgl.	Naravni in kultivirani biseri, dragi in poldragi kamni; plemenite kovine, kovine, platirane s plemenitimi kovinami, in izdelki iz njih, imitacija nakita; kovanci; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 7101	Naravni ali kultivirani biseri, obdelani, začasno nanizani zaradi lažjega transporta	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 7102 ex 7103 in ex 7104	Obdelani dragi ali poldragi kamni (naravni, sintetični ali rekonstruirani)	Izdelava iz neobdelanih dragih ali poldragih kamnov.	
7106 7108 in 7110	Plemenite kovine:		

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 7107, ex 7109 in ex 7111	- Neobdelane	Izdelava iz materialov, ki niso uvrščeni v tar. št. 7106, 7108 ali 7110.	
	- Polpredelane (polizdelki) ali v obliki prahu	ali Elektrolitska, toplotna ali kemična separacija plemenitih kovin iz tar. št. 7106, 7108 ali 7110.	
	Kovine, platirane s plemenitimi kovinami, v obliki polizdelkov	ali Legiranje plemenitih kovin iz tar. št. 7106, 7108 ali 7110 med seboj ali z navadnimi kovinami.	
7116	Predmeti iz naravnih ali gojenih biserov, dragih ali poldragih kamnov (naravnih, sintetičnih ali rekonstruiranih)	Izdelava iz neobdelanih plemenitih kovin.	
7117	Imitacije nakita	Izdelava iz kovin, platiranih s plemenitimi kovinami, neobdelanih.	
		Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
		Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
		ali	
		Izdelava iz delov navadne kovine, neprekritih niti ne prevlečenih s plemenitimi kovinami, pod pogojem, da vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 72. pgl.	Železo in jeklo; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7207	Polizdelki iz železa ali nelegiranega jekla	Izdelava iz materialov iz tar. št. 7201, 7202, 7203, 7204 ali 7205.	
7208 do 7216	Ploščati valjani izdelki, palice in profili iz železa ali nelegiranega jekla	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206.	
7217	Hladno vlečena žica iz železa ali nelegiranega jekla	Izdelava iz polizdelkov iz tar. št. 7207.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 7218, 7219 do 7222	Polizdelki, ploščati valjani izdelki, palice in profili iz nerjavnega jekla	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7218.	
7223	Hladno vlečena žica iz nerjavnega jekla	Izdelava iz polizdelkov iz tar. št. 7218.	
ex 7224, 7225 do 7228	Polizdelki, ploščati valjani izdelki, toplo valjane palice v ohlapno navitih kolobarjih, kotniki in profili iz drugih vrst legiranega jekla; votle palice za svedre iz legiranih ali nelegiranih jekel	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206, 7218 ali 7224.	
7229	Hladno vlečena žica iz drugih vrst legiranega jekla	Izdelava iz polizdelkov iz tar. št. 7224.	
ex 73. pgl.	Železni in jekleni izdelki; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 7301	Piloti	Izdelava iz materialov iz tar. št. 7206.	
7302	Deli za železniške in tramvajske tire, iz železa ali jekla; tirnice, vodila in zobate tirnice, kretniški jezički, križišča, spojne palice in drugi deli kretnic, pragovi, tirne veznice, tirna ležišča, klini za tirna ležišča, podložne plošče, pričvrščevalne ploščice, distančne palice, drugi deli, posebej konstruirani za postavljanje, spajanje in pritrjevanje tirnic	Izdelava iz materialov iz tar. št. 7206.	
7304, 7305 in 7306	Cevi in votli profili iz železa in jekla (razen iz litega železa)	Izdelava iz materialov iz tar. št. 7206, 7207, 7218 ali 7224.	
ex 7307	Pribor za cevi in votle profile, iz nerjavnega jekla (ISO No. X5CrNiMo 1712), sestavljen iz več delov	Struženje, vrtanje, širitev lukenj, izrezovanje navojev, urezovanje s peščenim curkom kovanih polizdelkov, katerih vrednost ne presega 35% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
7308	Konstrukcije (razen montažnih konstrukcij iz tar. št. 9406) in deli konstrukcij (npr. mostovi in elementi za mostove, vrata za zapornice, stolpi, predalčni stebri, strehe, strešna orodja, vrata in okna ter okviri zanje, opaži, pragovi za vrata, roloji, ograje in stebri), iz železa ali jekla; pločevine, palice, kotniki in profili cevi in podobno, pripravljeni za uporabo v konstrukcijah; iz železa ali jekla	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajao v drugo tar. št., kot je tar. št. izdelka. Zvarjeni kotniki in profili iz tar. št. 7301 se ne smejo uporabljati.	
ex 7315	Verige zoper drsenje	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 7315 ne presega 50% cene izdelka franko tovarna.	
ex 74. pgl.	Baker in bakreni izdelki, razen:	Izdelava, pri kateri:	
		- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in	
		- vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
7401	Bakrenec, cementni baker (precipitat bakra)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7402	Nerafinirani baker; bakrene anode (pozitivne elektrode) za elektrolitno rafinacijo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7403	Rafinirani baker in bakrove zlitine:		
	- Rafinirani baker	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
	- Bakrove zlitine	Izdelava iz rafiniranega surovega bakra ali bakrovih odpadkov in ostankov.	
7404	Bakrovi odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7405	Predzlitine bakra	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 75. pgl.	Nikelj in nikeljevi izdelki, razen:	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	
7501 do 7503	Nikljev kamen, sintrani oksidi niklja in drugi vmesni izdelki metalurgije niklja; surovi nikelj; nikljasti odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 76. pgl.	Aluminij in izdelki iz aluminija; razen:	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	
7601	Aluminij, surovi	Izdelava s toplotno ali elektronsko obdelavo iz nelegiranega aluminija ali iz aluminijevih odpadkov in ostankov.	
7602	Aluminijasti odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 7616	Izdelki iz aluminija, razen gaze, tkanin, rešetk, mrež, ograj ali zaklonov, materiala za ojačanje in podobnih materialov (vštevši neskončne trakove) iz aluminijaste žice in ekspandirane kovine iz aluminija	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo gaze, tkanine, rešetke, mreže, ograje ali zakloni, materiali za ojačanje in podobni materiali (vštevši tudi neskončne trakove) iz aluminijaste žice ali ekspandirane kovine iz aluminija, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	
77. pgl.	Rezervirano za možno bodočo uporabo HS		

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 78. pgl.	Svinec in svinčeni izdelki, razen:	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	
7801	Surovi svinec:	Izdelava iz obdelanega svinca ("bullion" ali "work lead").	
	- Rafiniran svinec	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo se uporabljati odpadki in ostanki iz tar. št. 7802.	
	- Drugi		
7802	Svinčeni odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 79. pgl.	Cink in cinkovi izdelki; razen:	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	
7901	Cink, surov	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo se uporabljati odpadki in ostanki iz tar. št. 7902.	
7902	Cinkovi odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 80. pgl.	Kositer in kositrni izdelki; razen:	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna. 	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8001	Kositer, surov	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo se uporabljati odpadki in ostružki iz tar. št. 8002.	
8002 in 8007	Kositrni odpadki in ostanki; drugi kositrni izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
81. pgl.	Druge navadne kovine; kermeti; njihovi izdelki: - Druge navadne kovine; obdelane; njihovi izdelki - Druge	Izdelava, pri kateri vrednost vseh uporabljenih materialov, uvrščenih v isto tar. št., kot je tar. št. izdelka, ne presega 50% cene izdelka franko tovarna. Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 82. pgl.	Orodje, nožarski izdelki, žlice in vilice iz navadnih kovin; njihovi deli iz navadnih kovin; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
8206	Orodje iz dveh ali več tar. št. 8202 do 8205 v garniturah za prodajo na drobno	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., razen 8202 do 8205. Orodje iz tar. št. 8202 do 8205 se lahko sestavi v garniture, če njihova vrednost ne presega 15% cene garniture franko tovarna.	
8207	Izmenljivo orodje za ročno obdelovalne priprave na mehanični pogon ali brez njega ali za obdelovalne stroje (npr. za stiskanje, kovanje, prebadanje, rezanje navojev, vrtnanje, vtiskanje, grezenje, rezkanje, struženje ali navijanje ali odvijanje vijakov), vštrevši matice za valjanje ali ekstrudiranje kovine in orodje za vrtnanje skal in zemlje	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8208	Noži in rezila, za stroje ali mehanične priprave	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 8211	Noži z rezili, nezobljenimi ali nena-zobljenimi (vštevši vrtnarske nože), razen nožev iz tar. št. 8208	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo ročaji in rezila iz navadnih kovin.	
8214	Drugi nožarski izdelki (npr. stroji za striženje, mesarske in kuhinjske sekače, mesarske sekire in noži za sekljanje mesa, noži za papir); garniture in priprave za manikiranje in pedikiranje (vštevši tudi pilice za nohte)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo ročaji iz navadnih kovin.	
8215	Žlice, vilice, zajemalke, penovke, lopatice za serviranje kolačev, noži za ribe, noži za maslo, prijemalke za sladkor in podobni kuhinjski in namizni pribor	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabljajo ročaji iz navadnih kovin.	
ex 83. pgl.	Razni izdelki iz navadnih kovin; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 8302	Drugo okovje, pribor (fitingi) in podobni izdelki, primerni za stavbarstvo, in avtomatična zapirala za vrata	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporabijo materiali iz tar. št. 8302 pod pogojem, da njihova vrednost ne presega 20% cene izdelka franko tovarna.	
ex 8306	Kipci in drugi okraski iz navadnih kovin	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo tudi materiali iz tar. št. 8306, če njihova vrednost ne presega 30% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 84. pgl.	Jedrski reaktorji; kotli, stroji in mehanične naprave; njihovi deli; razen:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 8401	Gorilni elementi (polnjenja)	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka. ¹	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8402	Kotli za pridobivanje vodne in druge pare (razen kotlov za centralno kurjavo s toplo vodo, ki lahko proizvajajo paro z nizkim tlakom); kotli za pregreto vodo	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8403 in ex 8404	Kotli za centralno kurjavo, razen tistih iz tar. št. 8402 in pomožne naprave za kotle za centralno kurjavo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot sta 8403 ali 8404.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
8406	Turbine na vodno in drugo paro	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8407	Batni motorji z notranjim zgorevanjem, na vžig s svečkami, z izmeničnim ali vrtilnim gibanjem bata	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8408	Batni motorji z notranjim zgorevanjem, na vžig s kompresijo (dizelski ali poldizelski motorji)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8409	Deli, ki so primerni izključno ali pretežno za motorje iz tar. št. 8407 ali 8408	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

1. To pravilo se bo uporabljalo do 31. decembra 1998

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8411	Turboreaktivni motorji, turbopropelerski motorji in druge plinske turbine	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8412	Drugi pogonski stroji in motorji	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 8413	Tlačne črpalke z rotacijskim gibanjem	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
ex 8414	Industrijske nape, ventilatorji in podobno	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8415	Klimatizacijske naprave z ventilatorjem na motorni pogon in elementi za spreminjanje temperature in vlažnosti, v številni tiste stroje, pri katerih vlažnosti ni mogoče posebej regulirati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8418	Hladilniki, zmrzovalniki in druge naprave za hlajenje ali zmrzovanje, električni in drugi; toplotne črpalke, razen klimatizacijskih naprav iz tar. št. 8415	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 8419	Stroji in naprave za lesno industrijo, za proizvodnjo papirne kaše, papirja in kartona	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 25% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8420	Kalandri in drugi stroji za valjanje, razen za kovine ali steklo in valji zanje	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 25% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8423	Tehnice (razen tehtnic z občutljivostjo do 5 cg oz. 0,05 g), vštevi stroje za štetje in kontrolo, ki delujejo na podlagi merjenja teže; uteži in tehnice vseh vrst	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8425 do 8428	Stroji in aparati za dviganje, razkladanje in manipulacijo	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8431, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8429	Buldožerji, angledožerji, grejderji, ravnalniki, skreperji, bagri, nakladalniki z lopato, samovozni: - Cestni valjarji - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8431, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8430	Drugi stroji za ravnanje, strganje, izkopavanje, nabijanje, kopanje ali vrtanje zemlje, mineralov ali rud; smuke in stroji za izdiranje pilotov; snežni plugi in snežni odmetalniki	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8431, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
ex 8431	Deli za cestne valjarje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8439	Stroji za proizvodnjo kaše iz vlaknastih celuloznih materialov ali za proizvodnjo ali dovrševanje papirja ali kartona	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 25% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8441	Drugi stroji za predelavo papirne kaše, papirja ali kartona, v številni stroje za rezanje vseh vrst	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 25% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8444 do 8447	Stroji iz teh tar. št. ki se uporabljajo v tekstilni industriji	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 8448	Pomožni stroji in naprave za uporabo s stroji iz tar. št. 8444 in 8445	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8452	Šivalni stroji, razen strojev za šivanje knjig iz tar. št. 8440; omarice, stojala in pokrovi, predvideni za šivalne stroje; igle za šivalne stroje: - Šivalni stroji (samo verižasti vbod), z glavo, težko ne več kot 16 kg, brez motorja, ali 17 kg z motorjem - Drugi	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, - pri kateri vrednost vseh uporabljenih materialov brez porekla pri sestavljanju glave (brez motorja) ne presega vrednosti uporabljenega materiala s poreklom, in - uporabljeni mehanizmi za zategovanje niti, kvačkanje in cik-cak morajo biti že s poreklom.	
8456 do 8466	Obdelovalni stroji in naprave ter njihovi deli in pribor iz tar. št. 8456 do 8466	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8469 do 8472	Pisarniški stroji (npr.: pisalni stroji, računski stroji, stroji za avtomatsko obdelavo podatkov, razmnoževalni stroji, stroji za spajanje)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8480	Livarski okvirji za livarne; modelne plošče; modeli za kalupe; kalupi za kovino (razen kalupov za ingote), kovinske karbide, steklo, mineralne materiale, gume ali plastične mase	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8482	Kotalni ležaji	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8484	Tesnila iz kovinskih listov, kombinirana z drugim materialom, ali iz dveh ali več plasti kovine; garniture tesnil, različne po sestavi materiala, v vrečkah, ovitkih ali podobnih pakiranjih; mehanski čepi (tesnila)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8485	Deli strojev ali naprav brez električnih priključkov, izolatorjev, tuljav, kontaktov ali drugih električnih delov, ki so omenjeni in ne zajeti na drugem mestu v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 85. pgl.	Električni stroji in oprema ter njihovi deli; aparati za snemanje in reprodukcijo zvoka; aparati za snemanje in reprodukcijo televizijske slike in zvoka ter deli in pribor za te proizvode; razen:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8501	Elektromotorji in električni generatorji (razen generatorskih agregatov)	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8503, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8502	Električni generatorski agregati in rotacijski konvertorji (pretvorniki)	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8501 ali 8503, uporabljajo skupaj samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
ex 8504	Napajalniki za stroje za avtomatično obdelavo podatkov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 8518	Mikrofoni in njihova stojala; zvočniki, v številni zvočnike v zvočnih omaricah; avdio-frekvenčni električni ojačevalniki; kompletne električne enote za ojačevanje zvoka	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8519	Gramofoni z vgrajenim ojačevalnikom ali brez njega, glasbeni avtomati na plošče, kasetni magnetofoni in drugi aparati za reprodukcijo zvoka, ki nimajo vgrajene naprave za snemanje zvoka	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Proizodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8520	Magnetofoni in drugi aparati za snemanje zvoka, v številni aparate z vgrajenimi napravami za reprodukcijo zvoka ali brez njih	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8521	Aparati za snemanje in reprodukcijo slike in zvoka, ki imajo vgrajen video-tuner ali ne	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8522	Deli in pribor, uporabni predvsem ali v glavnem z aparati iz tar. št. 8519 do 8521	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8523	Pripravljeni in prazni nosilci za zvočna in podobna snemanja drugih fenomenov, razen izdelkov iz 37. poglavja	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8524	<p>Plošče, trakovi in drugi posneti nosilci, vključno z zvočnimi in drugimi, vštrevši matrice in galvanske odtise za proizvodnjo plošč, razen proizvodov iz 37. poglavja</p> <ul style="list-style-type: none"> - Matrice in galvanski odtisi za proizvodnjo plošč - Drugo 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.</p> <p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8523 uporabljajo samo do vrednosti 10% cene izdelka franko tovarna. 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.</p>
8525	<p>Oddajniki za radiotelefonijsko, radiotelegrafijsko in radiodifuzijsko ali televizijsko, vštrevši oddajnike z vdelanim sprejemnikom ali aparatom za snemanje ali reprodukcijo zvoka; televizijske kamere; video kamere za snemanje posamičnih slik in druge video snemalne kamere</p>	<p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p>
8526	<p>Radariji, pomožne naprave za radionavigacijo in aparati za radijsko daljinsko krmiljenje</p>	<p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p>
8527	<p>Sprejemniki za radiotelefonijsko, radiotelegrafijsko ali radiodifuzijsko, vštrevši sprejemnike, kombinirane v istem ohišju z aparatom za snemanje ali reprodukcijo zvoka ali z uro</p>	<p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p>

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	(4)
8528	Televizijski sprejemniki, kombinirani ali nekombinirani v istem ohišju z radijskimi sprejemniki ali aparati za snemanje ali reprodukcijo zvoka ali slike; videomonitorji in videoprojektorji	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8529	Deli, ki so predvsem ali v glavnem primerni za uporabo z aparati iz tar. št. 8525 do 8528: - Izključno ali pretežno primerni za uporabo pri aparatih za video snemanje in reprodukcijo slike - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8535 in 8536	Električni aparati za vkapljanje in izklapljanje ali zavarovanje električnih tokokrogov ali za povezavo z električnimi tokokrogi ali v njih	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8538, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8537	Table, plošče, pulti, mize, omare in druge osnove, opremljene z dvema ali več aparati iz tar. št. 8535 ali 8536, za električno krmiljenje ali razdeljevanje električnega toka, všteti tiste z vdelanimi instrumenti ali aparati iz 90. poglavja, razen komutacijskih aparatov iz tar. št. 8517	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8538, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 8541	Diode, tranzistorji in podobni polprevodniški elementi, razen silicijevih rezin, ki še niso razrezane v čipe	Izdelava: - pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8542	Elektronska integrirana vezja in mikro sestavi	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8541 ali 8542, uporabljajo skupaj samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
8544	Izolirana žica (vštevši lakirano in anodizirano žico), kabli (vštevši koaksialne kable) in drugi izolirani električni vodniki, s konektorjem ali brez; kabli iz optičnih vlaken, kombinirani z električnimi vodniki ali ne, s konektorjem ali brez njega	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8545	Ogljene elektrode, ogljene ščetke, oglje za svetilke, oglje za baterije in drugi izdelki iz grafitu ali drugega oglja, s kovino ali brez nje, za električne namene	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8546	Električni izolatorji iz kakršnegakoli materiala	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8547	Izolirni deli za električne stroje, naprave ali opremo, izdelani v celoti iz izolirnega materiala ali samo z manjšimi kovinskimi komponentami (npr. tulci z navojem), vdelanimi med stiskanjem izključno zaradi vezave, razen izolatorjev iz tar. št. 8546; cevi za električne vodnike in spojke zanje, iz navadnih kovin, obložene z izolirnim materialom	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8548	Odpadki in ostanki primarnih celic, primarnih baterij in električnih akumulatorjev; iztrošene primarne celice; iztrošene primarne baterije in iztrošeni električni akumulatorji; električni deli strojev in aparatov, ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 86. pgl.	Železniške ali tramvajske lokomotive, vozni park in njihovi deli; železniški ali tramvajski tirni sklopi in pribor in njihovi deli; mehanska (vključno elektromehanska) oprema za prometno signalizacijo vseh vrst; razen:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8608	Železniški in tramvajski tirni sklopi in pribor; mehanska (vštevši elektromehanska) oprema za signalizacijo, varnost, nadzor in upravljanje prometa v železniškem, tramvajskem in cestnem prometu, prometu na notranjih vodnih poteh, parkiriščih, lukah ali letališčih; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
ex 87. pgl.	Vozila, druga, razen železniških sli tramvajskih vozil, njihovi deli in pribor; razen:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
8709	Samovozna tovarna vozila, brez naprav za dviganje ali manipuliranje, ki se uporabljajo v tovarnah, skladiščih, pristaniščih ali na letališčih, za prevoz blaga na kratkih razdaljah; vlečna vozila, ki se uporabljajo na peronih železniških postaj; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8710	Tanki in druga oklepna bojna motorna vozila, vštevši tista, ki so opremljena z oborožitvenimi sredstvi; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8711	<p>Motorna kolesa (vštevši mopede) in kolesa s pomožnim motorjem, z bočno prikolico ali brez nje; bočne prikolice:</p> <ul style="list-style-type: none"> - Z batnim motorjem (razen rotacijskih batnih motorjev) in prostornino cilindrov: - -do 50 cm³ - -nad 50 cm³ - Drugi 	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. <p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. <p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 20% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.</p>
ex 8712	Kolesa brez krogličnih ležajev	Izdelava iz materialov iz vseh tar. št., razen tistih iz tar. št. 8714.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
8715	Otroški vozički in njihovi deli	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. 	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8716	Priklopniki in polpriklopniki; druga vozila; druga vozila, nesamovozna; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
ex 88. pgl.	Letala, vesoljska vozila in njihovi deli; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 8804	Rotošuti	Izdelava iz materialov iz katerekoli tar. št., všteti druge materiale iz tar. št. 8804.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
8805	Oprema za lansiranje letal; krovna prestrezala letal in podobna oprema; naprave za treniranje letenja na tleh; deli navedenih proizvodov	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
89. pgl.	Ladje, čolni in plavajoče konstrukcije	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne sme se uporabljati ladijske trupe iz tar. št. 8906 .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 90. pgl.	Optični, fotografski, kinematografski, merilni, kontrolni ali precizni, medicinski ali kirurški instrumenti in aparati; njihovi deli in pribor; razen:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9001	Optična vlakna in kabli iz optičnih vlaken razen iz tar. št. 8544; listi in plošče iz polarizirajočega materiala; leče (všteti kontaktne leče), prizme, zrcala in drugi optični elementi, iz kakršnegakoli materiala, nemontirani, razen takih optično obdelanih steklenih elementov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9002	Leče, prizme, zrcala in drugi optični elementi, iz kakršnegakoli materiala, montirani, ki so deli ali pribor instrumentov ali aparatov, razen takih optičnih neobdelanih steklenih elementov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9004	Očala in podobni izdelki in njihovi deli	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 9005	Dalnogledi (z enim ali dvema objektivoma), optični teleskopi in njihova stojala, razen astronomskih refrakcijskih teleskopov in njihovih podstavkov	Izdelava, pri kateri: <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
ex 9006	Fotografske naprave, razen kinematografskih kamer, fotografski bliskovni aparati in bliskovne žarnice, razen bliskovnih žarnic z električnim vžigom	Izdelava, pri kateri: <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9007	Kinematografske kamere in projektorji, všteti tiste z vgrajenimi aparati za snemanje ali reprodukcijo zvoka	Izdelava, pri kateri: <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. 	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9011	Optični mikroskopi, vštrevši tiste za mikrofotografijo, mikrokinematografijo in mikroprojekcijo	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
ex 9014	Drugi navigacijski instrumenti in aparati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9015	Geodetski (vštrevši fotografski), oceanografski, hidrološki, meteorološki, geofizikalni instrumenti in aparati, razen kompasov; daljinomeri	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9016	Tehtnice z občutljivostjo do vključno 5 centigramov (0,05g), z utežmi ali brez njih	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9017	Instrumenti in aparati za risanje, označevanje ali matematično računanje (npr. risalni aparati, pantografi, kotomeri, risalni pribor v kompletu, logaritemska računala, računala v obliki okrogle plošče); ročni instrumenti za merjenje dolžine (npr. merilne palice in trakovi, mikrometerska merila, merila z nonijem), ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9018	Medicinski, kirurški, zobozdravniški in veterinarski instrumenti in aparati, vštrevši scintigrafske, elektromedicinske aparate in aparate za preiskavo vida: - Zobozdravniški stoli z vgrajenimi zobozdravniškimi napravami ali zobozdravniški pljuvalniki	Izdelava iz materialov iz katerekoli tar. št., vštrevši materiale iz tar. št. 9018.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
	- Drugi	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
9019	Aparati za mehanoterapijo; aparati za masažo; aparati za psihološka testiranja; aparati za ozonoterapijo, kisikoterapijo, aerosolno terapijo, umetno dihanje in drugi terapevtski dihalni aparati	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
9020	Drugi dihalni aparati in plinske maske, razen varovalnih mask brez mehaničnih delov in zamenljivih filtrov	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
9024	Stroji in aparati za preizkušanje trdote, natezne trdnosti ali odpornosti na tlak, elastičnosti ali drugih mehanskih lastnosti materiala (npr.: kovin, lesa, tekstilnega materiala, papirja, plastične mase)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9025	Hidrometri in podobni merilniki, termometri, pirometri, barometri, higrometri (vlagomeri) in psihometri, tudi kombinacije teh instrumentov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9026	Instrumenti in aparati za merjenje ali kontrolo pretoka, nivoja tlaka ali drugih spremenljivih veličin pri tekočinah ali plinih (npr.: merilniki pretoka, kazalniki nivoja, manometri, merilniki toplote, števcji porabe toplote); razen instrumentov in aparatov iz tar. št. 9014, 9015, 9028 ali 9032	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9027	Instrumenti in aparati za fizikalne in kemične analize (npr.: polarimetri, refraktometri, spektrometri, aparati za analizo plina ali dima); instrumenti in aparati za preiskovanje viskoznosti, poroznosti, raztezanja, površinske napetosti ali podobno ali za kalorimetrijska, akustična in fotometrijska merjenja ali kontrolo (vštevši ekspozimetre); mikrotomi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9028	Merilniki porabe ali proizvodnje plinov, tekočin ali električne energije, vštevši merilnike za njihovo umerjanje - Deli in pribor - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9029	Števci vrtljajev, števci proizvodnje, kilometrski števci, števci korakov in podobno; kazalniki hitrosti in tahometri, razen tistih, ki se uvrščajo v tar. št. 9014 ali 9015; stroboskopi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9030	Osciloskopi, spektralni analizatorji in drugi instrumenti in aparati za merjenje ali kontrolo električnih veličin, razen merilnikov iz tar. št. 9028; instrumenti in aparati za merjenje ali odkrivanje alfa, beta, gama, rentgenskih, kozmičnih ali drugih ionizirajočih sevanj	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9031	Instrumenti, aparati in stroji za merjenje ali kontrolo, ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju; projektorji profilov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9032	Instrumenti in aparati za avtomatično regulacijo ali krmiljenje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9033	Deli in pribor (ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju) za stroje, naprave, instrumente ali aparate iz 90. poglavja	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
ex 91. pgl.	Ure in osebne ure in njihovi deli; razen za:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
9105	Druge ure	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9109	Urni mehanizmi, kompletni in sestavljeni	Izdelava: - pri katerih vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9110	Kompletni mehanizmi za osebne ali druge ure, nesestavljeni ali delno sestavljeni (šablone); nekompletni mehanizmi za osebne ali druge ure, sestavljeni; grobi urni mehanizmi za osebne ali druge ure	Izdelava: - pri katerih vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje materiali, uvrščeni v tar. št. 9114, uporabljajo samo do vrednosti 10% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9111	Ohišja za osebne ure in deli ohišij	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.
9112	Ohišja za hišne, pisarniške in podobne ure in ohišja podobne vrste za druge proizvode iz tega poglavja in deli zanje	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9113	Jermenčki in zapestnice za ročne ure in njihovi deli: - Iz navadnih kovin, prevlečeni ali ne s plemenito kovino - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
92. pgl.	Glasbila; njihovi deli in pribor	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.	
93. pgl.	Orožje in strelivo; njuni deli in pribor	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 94. pgl.	Pohišтво; posteljnina, žimnice, nosilci za žimnice, blazine in podobni polnjeni izdelki; svetilke in druga svetila, ki niso omenjena ali zajeta na drugem mestu; osvetljeni znaki, osvetljene ploščice z imeni in podobno; montažne zgradbe; razen:	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
ex 9401 in ex 9403	Pohišтво iz navadnih kovin, z vdolano nenapolnjeno bombažno tkanino, katere teža ne presega 300g/m ²	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka. ali Izdelava iz bombažne tkanine, ki je že pripravljena za uporabo iz tar. št. 9401 ali 9403, pod pogojem, da: - njena vrednost ne presega 25% cene izdelka franko tovarna, in - so vsi drugi uporabljeni materiali že s poreklom in se uvrščajo v druge tar. št., razen tar. št. 9401 ali 9403.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene izdelka franko tovarna.
9405	Svetilke in druga svetila, vštrevši reflektorje in njihove dele, ki niso omenjeni in ne zajeti na drugem mestu; osvetljeni napisi, osvetljene ploščice z imeni in podobno, s fiksnim svetlobnim virom, in njihovi deli, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9406	Montažne zgradbe	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 95. pgl.	Igrače, rekviziti za družabne igre in šport; njihovi deli in pribor; razen:	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka.	
9503	Druge igrače; zmanjšani modeli in podobni modeli za igro, v številni tudi s pogonom; sestavljanke vseh vrst	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 9506	Glave za palice za golf in njihovi deli	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Za izdelavo glav za palice za golf se lahko uporabijo grobo obdelani bloki .	
ex 96. pgl.	Razni izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 9601 in ex 9602	Izdelki iz materialov živalskega, rastlinskega ali mineralnega izvora za rezljanje	Izdelava iz obdelanih materialov za izrezovanje iz istih tar. št.	
ex 9603	Metle in ščetke (razen metel iz protja ter ščetk iz materialov veвериčje ali podlasičje dlake) mehanične priprave za čiščenje podov, ročne, brez motorja: soboslikarski vložki in valji, brisalniki za pod in omele	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
9605	Potovalni kompleti (neseserji) za osebno nego, za šivanje ali čiščenje obutve ali obleke	Vsak predmet v kompletu mora zadovoljiti pravila, ki bi zanj veljala, če ne bi bil vključen v komplet. Lahko pa se vključijo predmeti brez porekla, če njihova skupna vrednost ne presega 15% cene kompleta franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9606	Gumbi, pritiskači, zaklopni gumbi, gumbi za srajce in drugi deli teh izdelkov; nedokončani gumbi	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
9612	Trakovi za pisalne stroje in podobni trakovi, prepojeni s tiskarsko barvo ali drugače pripravljene za odtiskovanje, vštrevši trakove na kolescih ali v patronah; blazinice za žige, prepojene ali neprepojene, s škatlo ali brez nje	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
ex 9613	Piezo vžigalniki	Izdelava, pri kateri vrednost vseh materialov iz tar. št. 9613 ne presega 30% cene izdelka franko tovarna.	
ex 9614	Tobačne pipe ali glave za pipe	Izdelava iz grobo obdelanih blokov.	
97. pgl.	Umetniški predmeti, zbirke in starine	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

PRILOGA III

Potrdilo EUR.1 o prometu blaga in zahteva za potrdilo EUR.1 o prometu blaga

Navodila za tiskanje

- Vsak obrazec meri 210 x 297 mm; dovoljeno odstopanje po dolžini je minus 5 mm oziroma plus 8 mm. Uporabljati je treba bel, klejen, brezlesni pisalni papir, z najmanjšo težo 25 gramov na kvadratni meter. Imeti mora ozadje s tiskanim zelenim vzorcem "guilloche" tako, da je vsako ponarejanje z mehanskimi ali kemičnimi sredstvi opazno na prvi pogled.
- Pristojni organi pogodbenic si lahko pridržijo pravico, da sami tiskajo potrdila ali pa jih dajo tiskati pooblaščenim tiskarjem. V slednjem primeru se mora vsak obrazec sklicevati na tako pooblastilo. Na vsakem obrazcu morata biti navedena ime in naslov tiskarja ali oznaka, ki omogoča njegovo identifikacijo. Obrazec mora imeti tudi serijsko številko, tiskano ali ne, ki omogoča njegovo identifikacijo.

POTRDILO O PROMETU BLAGA

(2) Izpolnite samo, če to zahtevajo predpisi izvozne države ali teritorija.

(1) Če blago ni pakirano, navedite število izdelkov ali navedite "v razsutem stanju"

1. Izvoznik (ime, polni naslov, država)	EUR. 1 No A 000 000	
	Predno izpolnite obrazec, preberite navodila na hrbtni strani	
	2. To potrdilo se uporablja za preferencialno menjavo med _____ in _____ (navesti države, skupine držav ali teritorije)	
3. Prejemnik (ime, polni naslov, država) (navedba neobvezna)	4. Država, skupina držav ali teritorij porekla proizvodov	5. Namembna država, skupina držav ali teritorij
	6. Podatki v zvezi s prevozom (navedba neobvezna)	
7. Opombe		
8. Zaporedna številka; oznake in številke, število in vrsta paketov ⁽¹⁾ ; poimenovanje blaga		9. Bruto teža (kg) ali druga merska eno- ta (l, m ³ , itd.)
		10. Računi (navedba neobvezna)
11. CARINSKA OVEROVITEV Overjena izjava Izvozni dokument ⁽²⁾ Tip Št. Carinski organ: Država ali ozemlje izdaje: V, dne..... (Podpis)		12. IZJAVA IZVOZNIKA Podpisani izjavljam, da zgoraj navedeno blago izpolnjuje vse pogoje, potrebne za izdajo tega potrdila. V, dne (Podpis)

<p>13. ZAHTEVEK ZA KONTROLO, poslati na:</p>	<p>14. REZULTAT KONTROLE</p> <p>Na podlagi izvedene kontrole je bilo ugotovljeno, da⁽¹⁾:</p> <p><input type="checkbox"/> je to potrdilo resnično izdal navedeni carinski organ in da so navedbe, ki jih vsebuje, točne</p> <p><input type="checkbox"/> to potrdilo ne izpolnjuje zahtevanih pogojev o verodostojnosti in točnosti (glej priložene opombe)</p>
<p>15. Vložen je zahtevek za ugotovitev verodostojnosti in točnosti tega potrdila.</p> <p>V, dne</p> <p style="text-align: right;">@ig</p> <p>.....</p> <p style="text-align: center;">(podpis)</p>	<p>V, dne</p> <p style="text-align: right;">Žig</p> <p>.....</p> <p style="text-align: center;">(podpis)</p> <p>.....</p> <p>(1) Označi z X ustrezno navedbo.</p>

OPOMBE

1. To potrdilo ne sme vsebovati izbrisov ali ponovnih vpisov. Morebitni popravki morajo biti izvedeni tako, da se napačne navedbe prečrtajo in po potrebi dodajo pravilne. Vsako tako spremembo mora potrditi tisti, ki je potrdilo izpolnil, in jo overiti carinske oblasti države ali ozemlja izdaje.
2. Izdelki, navedeni v potrdilu, si morajo slediti neprekinjeno in pred vsakim izdelkom mora biti zaporedna številka. Neposredno pod zadnjim izdelkom mora biti potegnjena vodoravna črta. Neuporabljen prostor mora biti prečrtan tako, da je dodajanje naknadnih podatkov onemogočeno.
3. Blago mora biti opisano v skladu s trgovinskimi običaji tako natančno, da se lahko identificira.

ZAHTEVA ZA POTRDILO O PROMETU BLAGA

1. Izvoznik (ime, polni naslov, država)	EUR. 1 No A 000 000	
	Predno izpolnite obrazec, preberite navodila na hrbtni strani	
	2. To potrdilo se uporablja za preferencialno menjavo med _____ in _____ (navesti države, skupine držav ali teritorije)	
3. Prejemnik (ime, polni naslov, država) (navedba neobvezna)	4. Država, skupina držav ali teritorij porekla proizvodov	5. Namembna država, skupina držav ali teritorij
	6. Podatki v zvezi s prevozom (navedba neobvezna)	
7. Opombe		
8. Zaporedna številka; oznake in številke, število in vrsta paketov ⁽¹⁾ , poimenovanje blaga	9. Bruto teža(kg) ali druga merska enota (l,m ³ , itd.)	10. Računi (navedba neobvezna)

(1) Če blago ni pakirano, navedite število izdelkov ali navedite "v razsutem stanju"

IZJAVA IZVOZNIKA

Podpisani, izvoznik blaga, navedenega na prednji strani,

IZJAVLJAM, da to blago izpolnjuje zahtevane pogoje za izdajo priloženega potrdila;

NAVAJAM okoliščine, na podlagi katerih to blago izpolnjuje zahtevane pogoje:

PRILAGAM naslednja dokazila⁽¹⁾:

SE ZAVEZUJEM, da bom na zahtevo pristojnih oblasti predložil vsa dodatna dokazila, ki jih le-te štejejo kot potrebna za izdajo priloženega potrdila, kot tudi pristajam, če je to potrebno, na pregled mojega knjigovodstva in okoliščin izdelave omenjenega blaga s strani pristojnih oblasti;

PROSIM za izdajo priloženega potrdila za to blago.

.....

(Kraj in datum)

.....

(Podpis)

(1) Na primer: uvozni dokumenti, potrdila o prometu, računi, izjave proizvajalca, itd., ki se nanašajo na v izdelavi uporabljene izdelke ali na v enakem stanju ponovno izvoženo blago.

PRILOGA IV**Izjava na računu**

Izjava na računu, katere besedilo je navedeno v nadaljevanju, mora biti izdelana v skladu z opombami. Vendar opomb ni treba natisniti.

Slovenska inačica:

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

Hrvaška inačica:

Izvoznik proizvoda pokrivenih ovom ispravom (carinsko ovlaštenje br.....⁽¹⁾) izjavljuje da su, osim ako je to drukčije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

Angleška inačica:

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

..... 3

(Kraj in datum)

..... 4

(Podpis izvoznika, dodatno mora biti jasno navedeno ime osebe, ki je podpisala izjavo)

-
- 1 Kadar izjavo na računu izdelata pooblaščen izvoznik v smislu 20. člena tega Protokola, mora biti na tem mestu vpisana številka pooblastila. Če izjave na računu ne daje pooblaščen izvoznik, se besede v oklepajih izpustijo oziroma se pusti prazen prostor.
 - 2 Navedba porekla izdelkov.
 - 3 Te navedbe se lahko izpustijo, če so informacije že v samem dokumentu.
 - 4 Glej tudi peti odstavek 19. člena Protokola. Kadar se ne zahteva podpis izvoznika, se izvzetje podpisa nanaša tudi na navedbo imena podpisnika.

PRILOGA V

Pogodbenici soglašata, da bosta v zvezi z ugotavljanjem in dokazovanjem porekla blaga spremljali nadgradnjo uporabe harmoniziranih preferencialnih pravil v skladu s prakso Evropske skupnosti.

PROTOKOL 4
(v zvezi s tretjim odstavkom 16.člena)

MEDSEBOJNA POMOČ V CARINSKIH ZADEVAH

1.ČLEN
Definicije

Za namen tega protokola:

- a) "carinska zakonodaja" pomeni zakone in predpise, ki jih uveljavljajo carinski organi glede uvoza, izvoza in tranzita blaga in se nanašajo na carinske dajatve, pristojbine in druge ukrepe nadzora v zvezi z gibanjem blaga čez državne meje;
- b) "carinske dajatve" pomenijo vse dajatve, davke, pristojbine in/ali druge takse, ki se odmerjajo in pobirajo na ozemljih pogodbenic pri uporabi carinske zakonodaje, ne vključujejo pa pristojbin in taks, katerih znesek je omejen na približne stroške opravljenih storitev;
- c) "organ prosilec" pomeni carinski organ, ki zaprosi za pomoč na podlagi tega protokola ali prejme tako pomoč;
- d) "naprošeni organ" pomeni carinski organ, ki prejme prošnjo za pomoč na podlagi tega protokola ali da tako pomoč;
- e) "prekršek" pomeni vsako kršitev carinske zakonodaje kot tudi vsak poskus kršitve take zakonodaje;
- f) "carinski organ" pomeni v Hrvaški Ministarstvo Financija - Carinska uprava Republike Hrvatske in v Sloveniji Ministrstvo za finance - Carinska uprava Republike Slovenije;
- g) "osebni podatki" pomenijo vse informacije, ki se nanašajo na določenega ali določljivega posameznika.

2.ČLEN
Obseg uporabe protokola

- 1. Pogodbenici bosta pomagali druga drugi na način in pod pogoji, navedenimi v tem protokolu, pri zagotavljanju pravilne uporabe carinske zakonodaje, še posebej s preprečevanjem, odkrivanjem in preiskovanjem kršitev te zakonodaje.
- 2. Vsa pomoč, zagotovljena na podlagi tega protokola, bo zagotovljena v skladu z notranjo zakonodajo naprošene stranke.

3.ČLEN
Pomoč na zahtevo

- 1. Na zahtevo organa prosilca bo naprošeni organ temu preskrbel vse ustrezne informacije, ki mu bodo omogočile, da se prepriča, ali se carinska zakonodaja pravilno uporablja,

vključno informacije glede prevoza in odpošiljanja blaga, razporeditve in kraja, kamor je blago namenjeno, kot tudi glede njegove vrednosti in porekla, pa tudi informacije glede opravljenih ali načrtovanih postopkov, ki kršijo ali bi lahko kršili tako zakonodajo.

2. Na zahtevo organa prosilca bo naprošeni organ tega obvestil, ali je bilo blago, izvoženo z ozemlja ene pogodbenice, pravilno uvoženo na ozemlje druge pogodbenice, in kjer je primerno, navedel carinski postopek, uporabljen za blago.

3. Na zahtevo organa prosilca mora naprošeni organ sprejeti potrebne ukrepe za zagotovitev posebnega nadzora nad:

- a) določenimi fizičnimi ali pravnimi osebami, za katere se utemeljeno domneva, da kršijo ali so kršile carinsko zakonodajo na ozemlju stranke, ki vložil prošnjo;
- b) kraji, kjer se blago skladišči na način, zaradi katerega je mogoče utemeljeno sumiti, da je namenjeno nedovoljenemu uvozu na ozemlje stranke, ki vložil prošnjo;
- c) gibanjem blaga, za katero organ prosilec sporoči, da bi lahko povzročilo znatne kršitve carinske zakonodaje na ozemlju stranke, ki vložil prošnjo;
- d) prevoznimi sredstvi, za katere se upravičeno domneva, da so bila, so ali bi lahko bila uporabljena pri kršenju carinske zakonodaje na ozemlju stranke, ki vložil prošnjo.

4.ČLEN
Spontana pomoč

Pogodbenici bosta v okviru svojih pristojnosti zagotovili druga druga pomoč, če menita, da je to potrebno za pravilno uporabo carinske zakonodaje, še posebej kadar prejmeta informacije, ki zadevajo:

- postopke, s katerimi je bila kršena, je kršena ali bi bila lahko kršena ta zakonodaja in ki bi lahko zanimali drugo pogodbenico;
- nove načine ali metode, uporabljene pri kršenju te zakonodaje;
- blago, za katero je znano, da v zvezi z njim prihaja do resnega kršenja carinske zakonodaje na ozemlju druge pogodbenice;
- določene osebe, za katere se ve ali sumi, da kršijo zakonodajo, ki velja na ozemlju pogodbenice;
- prevozna sredstva in kontejnerje, za katere se ve ali sumi, da so bili, so ali bi lahko bili uporabljeni pri kršenju carinske zakonodaje, ki velja na ozemlju druge pogodbenice.

5. ČLEN Tehnična pomoč

1. Pomoč, predvidena po tem protokolu, med drugim obsega podatke o:

- a) ukrepov za uveljavljanje, ki bi bili lahko koristni pri preprečevanju kršitev;
- b) novih načinov, ki se uporabljajo pri storitvi prekrškov;
- c) opažanj in ugotovitev, ki so rezultat uspešne uporabe novih pripomočkov in tehnik za uveljavljanje; in
- d) novih tehnikah in izboljšanih načinov obdelave potnikov in tovara.

2. Carinski organi pogodbenic si bodo v primeru, če to ni v nasprotju z njuno notranjo zakonodajo, prav tako prizadevali za sodelovanje pri:

- a) dajanju pobud, razvoju in izboljšavi programov šolanja za svoje osebe;
- b) vzpostavitvi in ohranjanju poti za medsebojno komuniciranje, da bi olajšali varno in hitro izmenjavo informacij;
- c) pospeševanju učinkovitega medsebojnega usklajevanja, vključno z izmenjavo osebja, izvedencev in imenovanjem oseb za zvezo;
- d) proučevanju in preskušanju nove opreme ali postopkov;
- e) poenostavitvi in usklajevanju svojih carinskih postopkov; in
- f) vseh drugih upravnih zadevah, ki lahko občasno zahtevajo njihovo skupno ukrepanje.

6. ČLEN Vročitev/obveščanje

Na zahtevo organa prosilca sprejme naprošeni organ v skladu s svojo zakonodajo vse potrebne ukrepe za:

- dostavo vseh dokumentov,
- sporočanje vseh odločitev,

ki so v okviru tega protokola, naslovniku, ki biva ali je ustanovljen na njegovem ozemlju. V takem primeru se uporablja 3. odstavek 7. člena.

7. ČLEN Oblika in vsebina prošenj za pomoč

1. Prošnje po tem protokolu morajo biti v pisni obliki. Prošnjo morajo spremljati dokumenti, potrebni za obravnavo

takih prošenj. Kadar je to potrebno zaradi nujnosti razmer, je mogoče sprejeti ustno prošnjo, ki pa jo je treba takoj pisno potrditi.

2. Prošnje na podlagi 1. odstavka tega člena morajo vsebovati tele podatke:

- a) organ prosilec, ki da prošnjo,
- b) zaproseni ukrep,
- c) predmet prošnje in razlog zanjo,
- d) zakone, predpise in druge pravne elemente v zvezi s tem,
- e) kolikor je mogoče natančne in celovite navedbe o fizičnih ali pravnih osebah, na katere se prošnja nanaša,
- f) povzetek pomembnih dejstev, razen v primerih, predvidenih v 6. členu, in
- g) povezava med zaproseno pomočjo in zadevo, na katero se nanaša.

3. Prošnje je treba predložiti v uradnem jeziku naprošene- ga organa, angleščini ali jeziku, ki je sprejemljiv za ta organ.

4. a) Pomoč bo zagotovljena z neposrednim komuniciranjem med ustreznimi carinskimi organi.

b) Če carinski organ naprošene pogodbenice ni ustrezen organ za izpolnitev prošnje, moraprošnjo nemudoma posredovati ustreznemu organu, ki bo nanjo odgovoril v skladu s svojimi zakonskimi pooblastili ali pa obvestil organ prosilca o ustreznem postopku, po katerem se je treba ravnati pri taki prošnji.

5. Če prošnja ne ustreza formalnim zahtevam, je mogoče zahtevati njen popravek ali dopolnitev; seveda pa lahko pride do zahteve po varnostnih ukrepih.

8. ČLEN Obravnava prošenj

1. Naprošeni organ bo sprejel vse upravičene ukrepe za obravnavo prošnje in bo po potrebi skušal zagotoviti vsakršen uradni ali sodni ukrep, potreben za izpolnitev prošnje.

2. Carinski organ katere koli pogodbenice bo na zahtevo carinskega organa druge pogodbenice opravil vsakršno potrebno preiskavo, vključno zaslišanje izvedencev in prič ali oseb, osumljenih, da so naredile prekršek, in se lotil preverjanja, inšpekcij in poizvedovanj o dejstvih v zvezi z zadevami, na katere se nanaša ta protokol.

3. Na zahtevo lahko naprošeni organ v največji možni meri omogoči uradnim osebam organa prosilca prisotnost na ozemlju naprošene pogodbenice, ko njegove uradne osebe raziskujejo kršitve, ki zanimajo organ prosilca.

4. Organ prosilec bo, če tako zahteva, obveščen o času in kraju ukrepa, ki naj bi bil sprejet kot odgovor na prošnjo, da bi bilo mogoče ukrepanje uskladiti.

5. Uradne osebe organa prosilca, ki so pooblašene za preiskave glede prekrškov, lahko zahtevajo, da naprošeni organ pregleda ustrezne knjige, registre in druge dokumente ali nosilce podatkov in preskrbi njihove izvode oziroma da preskrbi vsakršne informacije v zvezi s prekrškom.

9. ČLEN

Oblika, v kateri je treba sporočiti informacije

1. Naprošeni organ bo sporočil izide poizvedb organu prosilcu v obliki dokumentov, overjenih izvodov dokumentov, poročil in podobnega, po potrebi pa tudi ustno.

2. Dokumente, predvidene v 1. odstavku, lahko nadomestijo računalniški podatki, izdelani v kakršni koli obliki z enakim namenom; hkrati je treba preskrbeti vse informacije, potrebne za razlago ali uporabo takih računalniških podatkov.

10. ČLEN

Izjeme pri obveznosti zagotavljanja pomoči

1. V primerih, ko je naprošena pogodbenica mnenja, da bi bili z izpolnitvijo prošnje prizadeti njena suverenost, varnost, javni interes ali drugi bistveni državni interesi ali da bi bila kršena kaka industrijska, komercialna ali poklicna tajnost, je mogoče pomoč odreči oziroma je izpolnitev možna ob izpolnitvi določenih pogojev ali zahtev. Pomoč je prav tako mogoče odreči, če prošnja vključuje denarne ali davčne predpise, ki ne zadevajo predpisov v zvezi s carino.

2. Kadar organ prosilec zahteva pomoč, ki je sam ne bi mogel zagotoviti, če bi ga zanjo zaprosili, mora na to dejstvo v svoji prošnji opozoriti. Naprošeni organ se mora potem odločiti, kako bo odgovoril na tako prošnjo.

3. Če je pomoč odbita ali zavrnjena, je treba to odločitev in razloge zanjo brez odlašanja sporočiti organu prosilcu.

11. ČLEN

Obveznost spoštovanja zaupnosti

1. Vsaka informacija, sporočena v kakršni koli obliki v skladu s tem protokolom, je zaupna. Varovana bo z obvezo uradne tajnosti in bo deležna enake zaščite, kot jo dodeljuje ustrezna zakonodaja, ki velja za enako vrsto informacij v pogodbenici, ki jo je prejela.

2. Osebnne podatke je mogoče posredovati, le če je raven osebne zaščite, ki jo zagotavlja zakonodaja pogodbenice, enakovredna. Pogodbenici bosta zagotovili vsaj raven zaščite, ki temelji na načelih, navedenih v Dodatku k temu protokolu.

12. ČLEN

Uporaba informacij

1. Informacije, dokumente in druga sporočila, prejeta med medsebojno pomočjo, je mogoče uporabiti le za namene, ki so določeni v tem protokolu, vključno z uporabo v sodnih ali upravnih postopkih.

2. Organ prosilec ne bo uporabljal dokazov ali informacij, dobljenih po tem protokolu, za drugačne namene, kot so navedeni v prošnji, brez predhodnega pisnega soglasja naprošenega organa.

3. Kadar so po tem protokolu izmenjani osebni podatki, bodo carinski organi pogodbenic zagotovili, da bodo uporabljeni le za namene, navedene v prošnji, in v skladu z vsakršnimi pogoji, ki bi jih lahko naprošena stranka postavila.

4. Določbe 1. in 2. odstavka tega člena ne veljajo za informacije v zvezi s prekrški, ki se nanašajo na narkotike in psihotropne snovi. Take informacije je mogoče sporočiti organom pogodbenice prosilke, ki so neposredno vključeni v boj proti nedovoljeni trgovini z mamili.

13. ČLEN

Spisi, dokumenti in priče

1. Carinski organi pogodbenic bodo na zahtevo zagotovili dokumentacijo v zvezi s prevozom in odpošiljanjem blaga z navedbo vrednosti, porekla, razporeditve blaga in kraja, kamor je to namenjeno.

2. Izvirnike spisov, dokumentov in drugih gradiv je mogoče zahtevati le v primerih, ko bi bile kopije nezadostne. Na posebno zahtevo bodo kopije takih spisov, dokumentov in drugih gradiv ustrezno overjene.

3. Izvirnike spisov, dokumentov in drugih gradiv, ki so bili posredovani organu prosilcu, je treba vrniti ob prvi priložnosti. Pravice naprošenega organa ali tretjih oseb v zvezi s tem ostanejo neprizadete. Na zahtevo je treba izvirnike, potrebne za razsojanje ali podobne namene, brez odlašanja vrniti.

4. Na zahtevo carinskega organa ene pogodbenice bo carinski organ druge pogodbenice po lastnem preudarku pooblastil svoje uslužbence, če ti uslužbenci na to pristanejo, da nastopijo kot priče v sodnih ali upravnih postopkih na ozemlju pogodbenice prosilke in predložijo spise, dokumente in druga gradiva ali njihove overjene izvode, za katere bi veljalo, da so potrebni za postopek. V taki prošnji je treba navesti čas, kraj in vrsto postopka in v kakšni funkciji bo zaposleni pričal.

14. ČLEN

Stroški

1. Carinski organi pogodbenic se odpovedo vsem zahtevkom za povračilo stroškov, nastalih pri izvajanju tega protokola, z izjemo stroškov za izvedence, honorarje izvedencev in stroškov za tolmače, ki niso državni uslužbenci.

2. Če so ali bodo potrebni za izpolnitev prošnje večji stroški izjemne narave, se bodo carinski organi pogodbenic posvetovali, da bi določili pogoje, pod katerimi bo prošnja izpolnjena, kot tudi način kritja stroškov.

15. ČLEN

Izvajanje

1. Vodenje izvedbe tega protokola se zaupa carinskemu organom pogodbenic. Ti odločajo o vseh praktičnih ukrepih in dogovorih, potrebnih za njegovo uporabo, ob upoštevanju pravil za varstvo podatkov.

2. Po posvetovanju lahko carinski organi pogodbenic izdajo upravne smernice, potrebne za izvajanje tega protokola.

3. Carinski organi pogodbenic se lahko dogovorijo, da bodo njihove preiskovalne službe med seboj neposredno komunicirale.

DODATEK**TEMELJNA NAČELA VARSTVA PODATKOV**

1. Osebni podatki, ki se avtomatsko obdelujejo, morajo biti:

- a) pridobljeni in obdelani pošteno in zakonito;
- b) hranjeni za določene in zakonite namene in se ne smejo uporabljati na način, nezdržljiv s temi nameni;
- c) primerni, koristni in ne preobsežni glede na namene, za katere se hranijo;
- d) natančni, in kjer je potrebno, ažurni;
- e) ohranjeni v obliki, ki dopušča identifikacijo subjektov v podatkih le tako dolgo, kot je potrebno za namen, za katerega se ti podatki hranijo.

2. Osebni podatki, ki razkrivajo podatke o zdravju in spolnem življenju ne smejo biti avtomatsko obdelani, razen če

domača zakonodaja ne zagotavlja ustreznega varstva. Enako velja za osebne podatke v zvezi s kazenskimi obsodbami.

3. Treba je sprejeti ustrezne varnostne ukrepe za zaščito osebnih podatkov, hranjenih v avtomatskih podatkovnih datotekah, pred nepooblaščenim uničenjem ali slučajno izgubo kot tudi pred nepooblaščenim dostopom, spremembo ali razširjanjem.

4. Vsaki osebi je treba omogočiti:

- a) da ugotovi obstoj avtomatske datoteke osebnih podatkov, njene glavne namene kot tudi identiteto in običajno bivališče ali glavni sedež nadzornika datoteke;
- b) da v razumnih presledkih in brez pretirane zamude ali stroškov dobi potrditev, ali so osebni podatki, ki se nanašajo nanjo, hranjeni v avtomatski podatkovni datoteki, in da ji take podatke sporočijo v razumljivi obliki;
- c) da v odvisnosti od primera doseže, da popravijo ali izbrišejo take podatke, če so bili obdelani v nasprotju z določbami domače zakonodaje, ki uveljavlja temeljna načela, določena v 1. in 2. načelu tega dodatka;
- d) možnost popravka, če zahteva za sporočilo oziroma, odvisno od primera, sporočilo, popravek ali izbris, omenjen v odstavkih b in c tega načela, ni opravljen.

5. Glede določb iz 1., 2. in 4. načela tega dodatka niso dovoljene nobene izjeme, razen v mejah, določenih v tem načelu.

6. Odstopanje od določb 1., 2. in 4. načela tega dodatka je dovoljeno, če je tako odstopanje predvideno v zakonodaji pogodbenice in je potreben ukrep v demokratični družbi in interesu:

- a) zaščite državne varnosti, javne varnosti, denarnih interesov države ali zatiranja kaznivih dejanj;
- b) zaščite subjekta, na katerega se podatki nanašajo, ali pravic in svoboščin drugih.

7. Zakon lahko določa omejitve uveljavljanja pravic, določenih v odstavkih b, c in d 4. načela tega dodatka, v zvezi z avtomatskimi datotekami osebnih podatkov, ki se uporabljajo za statistiko ali za znanstvene raziskave, kadar očitno ni nikakršnega tveganja, da bi bila kršena zasebnost subjektov, na katere se podatki nanašajo.

8. Nobene določbe tega dodatka ni mogoče razlagati, kot da omejuje ali drugače negativno vpliva na možnost pogodbenice, da dodeli subjektom, na katere se podatki nanašajo, širše varstvo, kot je določeno v tem dodatku.

**FREE TRADE AGREEMENT
BETWEEN
THE REPUBLIC OF SLOVENIA
AND
THE REPUBLIC OF CROATIA**

The Republic of Slovenia and the Republic of Croatia (hereinafter "the Parties"),

Reaffirming their firm commitment to pluralistic democracy based on the rule of law, human rights and fundamental freedoms;

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;

Having regard to the Protocol from the first meeting of the Committee for economic co-operation between Slovenia and Croatia signed on October 5, 1994 and to the Joint declaration of intent on the conclusion of the Free Trade Agreement between the Parties signed on February 7, 1994;

Reaffirming their firm commitment to the principles of a market economy which constitutes the basis for their relations;

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

Resolved to this end to eliminate progressively the obstacles to substantially all their mutual trade, in accordance with the provisions of the General Agreement on Tariffs and Trade 1994 (hereinafter "GATT 1994") and the Agreement establishing the World Trade Organization (hereinafter "WTO"), the Republic of Croatia having objective to become a Member of the WTO;

Firmly convinced that this Agreement will foster the intensification of mutually beneficial trade relations among them and contribute to the process of integration in Europe;

Considering that no provision of this Agreement may be interpreted as exempting the Parties from their obligations under other international agreements;

Have agreed as follows:

**Article 1
Objectives**

1. The Parties shall gradually establish a free trade area on substantially all their bilateral trade in a transitional period ending on January 1, 2001, in accordance with the provisions of this Agreement and in conformity with Article XXIV of the GATT 1994 and the WTO.

2. The objectives of this Agreement are:
 - a. to promote through the expansion of mutual trade the harmonious development of economic relations between the Parties and thus to foster in the Parties the advance of economic activity;
 - b. to provide fair conditions of competition for trade between the Parties;
 - c. to contribute by the removal of barriers to trade to the harmonious development and expansion of world trade.

Chapter I - Industrial products

**Article 2
Scope**

1. The provisions of this Chapter shall apply to industrial products originating in one of the Parties.
2. The term "industrial products" means for the purpose of this Agreement the products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System, with the exception of the products listed in Annex I to this Agreement.

**Article 3
Basic duties**

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the Most Favoured Nation rate of duty in force on January 1, 1998.
2. If, after 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 GATT Uruguay Round of multilateral trade negotiations, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date when such reductions are applied.
3. The reduced duties calculated in accordance with paragraph 2 shall be applied rounded to the first decimal place.
4. The Parties shall notify each other their respective customs duties.

**Article 4
Customs duties on imports**

1. No new customs duty on imports shall be introduced in trade between the Parties as of the date of entry into force of this Agreement.
2. All customs duties on imports shall be abolished in accordance with the provisions of the Protocol 1 to this Agreement (hereinafter "Protocol 1").

Article 5

Charges equivalent to customs duties

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the Parties as of the date of entry into force of this Agreement.
2. All charges having an effect equivalent to customs duties on imports shall be abolished on the date of the entry into force of this Agreement.

Article 6

Fiscal duties

The provisions of Article 4 shall also apply to customs duties of a fiscal nature.

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 Parties as of the date of entry into force of this Agreement.
2. All customs duties on exports and charges having equivalent effect shall be abolished on the date of entry into force of this Agreement.

Article 8

Quantitative restrictions on imports and measures having equivalent effect

1. No new quantitative restriction on imports or measure having equivalent effect shall be introduced in trade between the Parties as of the date of entry into force of this Agreement.
2. All quantitative restrictions on imports and measures having equivalent effect shall be abolished on the date of entry into force of this Agreement.

Article 9

Quantitative restrictions on exports and measures having equivalent effect

1. No new quantitative restriction on exports or measure having equivalent effect shall be applied in trade between the Parties as of the date of entry into force of this Agreement.
2. All quantitative restrictions on exports and measures having equivalent effect shall be abolished on the date of entry into force of this Agreement, except as provided for in Annex II to this Agreement.

Article 10

Elimination of technical barriers to trade

1. The rights and obligations of the Parties relating to technical barriers to trade shall be governed by the WTO Agreement on Technical Barriers to Trade.

2. The Parties shall co-operate and exchange information in the field of standardization, metrology, conformity assessment and accreditation with the aim of reducing technical barriers to trade.

3. In order to eliminate technical barriers and effectively implement this Agreement, the Parties may on the basis hereof conclude an agreement on mutual recognition of test reports, certificates of conformity and other documents directly or indirectly related to conformity assessment of the products which are the subject of the goods exchange between the Parties with the regulations effective in the importing country.

Chapter II - Agricultural products

Article 11

Scope

1. The provisions of this Chapter shall apply to agricultural products originating in one of the Parties.
2. The term "agricultural products" means for the purpose of this Agreement the products falling within Chapter 1 to 24 of the Harmonized Commodity Description and Coding System and all the products listed in Annex I to this Agreement.

Article 12

Exchange of concessions

1. The Parties shall grant each other the concessions specified in the Protocol 2 to this Agreement (hereinafter "Protocol 2") as laid down in that Protocol and in accordance with provisions of this Chapter.
2. Taking account of:
 - the role of agriculture in their economies,
 - the development of trade in agricultural products between the Parties,
 - the particular sensitivity of the agricultural products,
 - the rules of their agricultural policies,
 - the results of the multilateral trade negotiations under the WTO,

the Parties shall examine, within the framework of the Joint Committee, the possibilities of granting each other further concessions in trade in agricultural products.

Article 13

Concessions and agricultural policies

1. Without prejudice to the concessions granted under Article 12 to this Agreement, the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Parties or the taking of any measures under such policies, including the implementation of the results of the Uruguay Round agreements.

2. The Parties shall notify to the Joint Committee changes in their respective agricultural policies pursued or measures applied which may affect the conditions of trade in agricultural products between them. On the request of a Party, prompt consultations shall be held, to examine the situation.

Article 14
Specific safeguards

Notwithstanding other provisions of this Agreement, in particular Article 27 to this Agreement, and given the particular sensitivity of the agricultural products, if imports of products originating in a Party which are subject to concessions granted under this Agreement cause serious disturbances to the market of the other Party, the Party concerned shall immediately enter into consultations to find an appropriate solution. Pending such solution, the Party concerned may take measures it deems necessary.

Article 15
Sanitary and phytosanitary measures

1. The Parties shall apply their regulations in veterinary, plant health and health matters, in particular in the exchange of information on infectious diseases of domestic animals, quarantine diseases, plant pests and weed, as well as in the adjustment of similar documents in the exchange and transport of goods, taking into account that the Agreement on co-operation in the field of veterinary medicine has already been signed in Zagreb on September 13, 1995.

2. The Parties 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.

Chapter III - General provisions

Article 16
Rules of origin and co-operation in customs administration

1. Protocol 3 to this Agreement (hereinafter "Protocol 3") lays down the rules of origin and related methods of administrative co-operation.

2. The Parties shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Protocol 3 and Articles 3 to 9, 12, 17, 27, 28 and 29 to this Agreement 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.

3. Protocol 4 to this Agreement (hereinafter "Protocol 4") shall stipulate mutual assistance and co-operation between Customs Administrations of the Parties.

Article 17
Internal taxation

1. The Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in the Parties.

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

Article 18
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; of the protection of health and life of humans, animals or plants; of the protection of national treasures possessing artistic, historic or archaeological value; of the protection of intellectual property, or of the rules relating to gold or silver or to 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 Parties.

Article 19
Security exceptions

Nothing in this Agreement shall prevent a Party from taking any appropriate measure 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.

Article 20

State monopolies

1. The Parties shall adjust progressively any State monopoly of a commercial character so as to ensure that by the end of the transitional period laid down in Article 1 to this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Parties. The Parties shall inform each other about the measure adopted to implement this objective.

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

Article 21

Payments

1. Payments in freely convertible currencies relating to trade in goods between the Parties and the transfer of such payments to the territory of the Party 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 to trade in goods in which a resident of a Party participates.

3. Notwithstanding the provisions of paragraph 2, any measures concerning current payments connected with the movement of goods shall be in conformity with the conditions laid down under Article VIII of the Articles of the Agreement of the International Monetary Fund.

Article 22

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 the Parties:

- 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 Parties as a whole or in a substantial part thereof.

2. The provisions of paragraph 1 shall apply to the activities of all undertakings including public undertakings and undertakings to which the Parties grant special or exclusive rights. Undertakings entrusted with the operation of services of general economic interest or having the character of a revenue-producing monopoly, shall be subject to provisions of paragraph 1 in so far as the application of these provisions does not obstruct the performance, in law or fact, of the particular public tasks assigned to them.

3. With regard to products referred to in Chapter II to this Agreement the provisions of paragraph 1 a. shall not apply to such agreements, decisions and practices which form an integral part of a national market organization.

4. If a Party considers that a given practice is incompatible with paragraphs 1, 2 and 3 and if such practice causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry, it may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 31 to this Agreement.

Article 23

State aid

1. Any aid granted by a State being 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 the Parties, be incompatible with the proper functioning of this Agreement.

2. The provisions of paragraph 1 shall not apply to products covered by Chapter II to this Agreement.

3. The Joint Committee shall, within three years from the entry into force of this Agreement, adopt the criteria on the basis of which the practices contrary to paragraph 1 shall be assessed, as well as the rules for their implementation.

4. The Parties shall ensure transparency in the area of state aid, *inter alia* by reporting annually to the Joint Committee on the total amount and the distribution of the aid given and by providing to the other Party, upon request, information on aid schemes and on particular individual cases of state aid.

5. If a Party considers that a particular practice, including that in agriculture:

- is incompatible with the terms of paragraph 1, and is not adequately dealt with under the implementing rules referred to in paragraph 3, or

- in the absence of rules, referred to in paragraph 3, causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry,

it may take appropriate measures under the conditions of and in accordance with the provisions laid down in Article 31 to this Agreement.

6. Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the GATT 1994 and by the WTO, and any other relevant instruments negotiated under their auspices, which are applicable between the Parties concerned.

Article 24 Public procurement

1. The Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement.

2. The Parties shall progressively adjust their respective rules, conditions and practices with a view to grant suppliers of the other Party by the end of the transitional period at the latest access to contract award procedures on their respective public procurement markets taking into account the provisions of the Agreement on Government Procurement of the WTO.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article so as to ensure free access, transparency and mutual opening of their respective public procurement markets.

4. The Parties shall endeavour to accede to the relevant Agreements negotiated under the auspices of the GATT 1994 and the WTO.

Article 25 Protection of intellectual property

1. The Parties shall grant and ensure protection of intellectual property rights on a non-discriminatory basis, including measures for the grant and enforcement of such rights, even in the cases when they are violated. By the end of transitional period the protection shall be gradually improved to a level corresponding to the substantive standards of the multilateral agreements which are specified in Annex III to this Agreement.

2. For the purpose of this Agreement "intellectual property protection" includes in particular protection of copyright and related rights, including computer programs, data bases, trade and service marks, geographical indicators including mark of origin, patents, industrial designs, new varieties of plants, topographies of integrated circuits, as well as undisclosed information.

Article 26 Dumping

If a Party finds that dumping within the meaning of Article VI of the GATT 1994 is taking place in trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with the WTO Agreement on Implementation of Article VI of the GATT 1994 under the conditions and in accordance with the procedure laid down in Article 31 to this Agreement.

Article 27 General safeguards

1. 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 Party, or
- b. serious disturbances in any related sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 31 to this Agreement.

Article 28 Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 4 to this Agreement may be taken by any of the Parties 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 Party concerned to products originating in the other Party introduced in accordance with the paragraphs 1 and 2 of this Article may not exceed 25 % ad valorem and shall maintain an element of preference in customs duties for products originating in the Parties. The total value of imports of the products which are subject to these measures may not exceed 15 % of total imports of industrial products from the other Party as defined in Chapter I to this Agreement, during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding the transitional period determined in paragraph 1 of the Article 1 to this Agreement. They shall cease to apply on January 1, 2001 at the latest.

5. The Party concerned shall inform the other Party of any exceptional measures it intends to take and, at the request of the other Party, consultations shall be held immediately within the Joint Committee on such measures and the sectors to which they apply prior to their introduction. When taking such measures the Party concerned 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 29

Re-export and serious shortage

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

- a. re-export towards a third country against which the exporting Party 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 Party;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 31 to this Agreement.

Article 30

Fulfilment of obligations

1. The Parties shall take any general or specific measures required to fulfil their obligations under this Agreement. They shall see to it that the objectives set out in this Agreement are attained.

2. If a Party considers that the other Party has failed to fulfil an obligation under this Agreement, the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 31 to this Agreement.

Article 31

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 this Article, the Parties shall endeavour to solve any differences between them through direct consultations.

2. In the event of a Party subjecting imports of products liable to give rise to the situation referred to in Article 27 to this Agreement to an administrative procedure having as its

purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.

3. Without prejudice to paragraph 7 of this Article, a Party which considers resorting to safeguard measures shall promptly notify the other Party thereof and supply all relevant information. Consultations between the Parties shall take place without delay within the Joint Committee with a view to finding a solution acceptable to the Parties.

4.a. With regard to Articles 26, 27 and 29 to this Agreement, the Joint Committee shall examine the case or situation and may take any decision needed to put an end to the difficulties notified by the Party concerned. In the case of the absence of such decision within thirty days of the matter being referred to the Joint Committee, the Party concerned may adopt the measures necessary in order to remedy the situation.

b. As regards Article 30 to this Agreement, the Party concerned may take appropriate measures after the consultations have been concluded or a period of three months has elapsed from the date of the notification to the other Party.

c. With regard to Article 22 and 23 to this Agreement, the Party concerned shall give the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the 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 within thirty working days of the matter being referred to it, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

5. The safeguard measures taken shall be immediately notified to the other Party. They shall be limited 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 which will least disturb the functioning of this Agreement. The measures taken by a Party against an action or an omission of the other Party may only affect the trade with that Party.

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

7. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 26, 27 and 29 to this Agreement, apply forthwith the provisional measures strictly necessary to remedy the situation. The measures taken shall

be notified without delay and consultations between the Parties shall take place as soon as possible within the Joint Committee.

Article 32

Balance of payments difficulties

1. The Parties shall endeavour to avoid the imposition of restrictive measures including measures relating to imports for balance of payments purposes.

2. Where one of the Parties is in serious balance of payments difficulties, or under imminent threat thereof, the Party concerned may, in accordance with the conditions established under the GATT 1994 and the WTO, adopt restrictive measures, including measures related to imports, 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 their maintenance. The Party concerned shall inform the other Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

Article 33

Evolutionary clause

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

Article 34

The Joint Committee

1. A Joint Committee is hereby established and shall be composed of the representatives of the Parties.

2. The implementation of this Agreement shall be supervised and administered by the Joint Committee.

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

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

Article 35

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 Party may request that a meeting be held.

2. The Joint Committee shall act by common agreement.

3. If the representative of a Party in the Joint Committee has accepted, under reservation, a decision subject to the fulfilment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the date of the receipt of a written notification as to the fulfilment of such requirements.

4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall inter alia contain provisions for conveying meeting and for the designation of the Chairman and his/her term of office.

5. The Joint Committee may decide to set up such subcommittees and working groups as it considers necessary to assist it in accomplishing its tasks.

Article 36

Services and investment

1. The Parties recognise the growing importance of certain areas, such as services and investments. In their efforts to gradually develop and broaden their cooperation, in particular in the context of the European integration, they will co-operate with the aim of achieving a progressive liberalization and mutual opening of markets for investments and trade in services, taking into account relevant provisions of the General Agreement on Trade in Services.

2. The Parties will discuss in the Joint Committee the possibilities to extend their trade relations to the fields of foreign direct investment and trade in services.

Article 37

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 of the Parties and in particular the provisions concerning rules of origin provided for by this Agreement.

Article 38

Annexes, protocols and amendments

1. 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 in accordance with the provisions of paragraph 3 of the Article 35 to this Agreement.

2. Amendments to this Agreement other than those decided upon in accordance with paragraph 4 of Article 34 to this Agreement, and which are approved by the Joint Committee, shall be submitted to the other Party for acceptance and shall enter into force if accepted by both Parties.

Article 39

Entry into force

This Agreement shall enter into force on the first day of the month following the date when the Parties have notified each other through diplomatic channels that their respective internal requirements for the entry into force of this Agreement have been fulfilled.

Article 40

Provisional application

This Agreement shall be applied provisionally from January 1, 1998.

Article 41

Validity and denunciation

This Agreement is concluded for an indefinite period of time. Each Party may denounce it through diplomatic channels by a written notification to the other Party. In such case the Agreement shall be terminated on the first day of seventh month after the date on which the notification was received by the other Party.

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

Done at Zagreb, this 12th day of December 1997 in duplicate copies in the Slovenian, Croatian and English languages, all texts being equally authentic. In case of divergences in interpretation the English text shall prevail.

For the Republic of Slovenia For the Republic of Croatia

Janez Drnovšek (s)

Zlatko Mateša (s)

ANNEX I

(referred to in Articles 2 and 11)

CN Code	Description of products
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.

ANNEX II

(referred to in paragraph 2 of Article 9)

The Republic of Croatia shall abolish, by January 1, 2001 at the latest, quantitative restrictions on exports of the following products:

HS Codes	Description of products
27.09 2709.00	Petroleum oils and oils obtained from bituminous minerals, crude:
	--- Petroleum oils
27.11	Petroleum gases and other gaseous hydrocarbons
	- In gaseous state:
	--- Natural gas
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1.c) to this chapter:
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No 41.08 or 41.09
44.01	Fuel wood, in logs, in bullets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:

HS Codes	Description of products
4401.10	- Fuel wood, in logs, in bullets, in twigs, in faggots or in similar forms.
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:
4403.10	- treated with paint, stains, creosote or other preservatives
4403.20	- Other, coniferous:
4403.201	--- exotic coniferous
4403.202	--- poles for splitting and for veneering from other coniferous wood
4403.203	--- cellulose
4403.204	--- Poles for wires, not impregnated
4403.209	--- Other
4403.9	- Other
4403.91	-- Of oak (<i>Quercus</i> spp.)
4403.911	--- poles for splitting and for veneering
4403.912	--- cellulose
4403.919	--- Other
4403.92	-- Of beech (<i>Fagus</i> spp)
4403.921	--- for splitting and for veneering
4403.922	--- cellulose
4403.929	--- Other
4403.99	-- Other:
4403.991	--- Poles for splitting and for veneering of other hard not - coniferous:
4403.9911	--- Poles for splitting and walnut tree veneer
4403.9919	--- Other
4403.992	--- Cellulose tree from other hard non-coniferous
4403.993	--- Poles for splitting and for veneering for poplar
4403.994	--- Cellulose wood of poplar
4403.995	--- Poles for splitting and for veneering of other soft non-coniferous
4403.996	--- cellulose wood of other soft non-coniferous
4403.999	--- other
47.07	Recovered (waste and scarp) paper or paperboard

HS Codes	Description of products
4707.10	- Unbleached kraft paper or paperboard or corrugated paper or paperboard
4707.20	- other paper or paperboard made mainly or bleached chemical pulp not coloured in the mass
4707.30	- paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed material)
4707.301	--- Old and unsold newspapers
4707.90	- other, including unsorted waste and scarp
70.01 7001.00	Cullet and other waste and scarp of glass; glass in the mass:
7001.002	--- other glass in the mass

ANNEX III
(referred to in paragraph 1 of Article 25)

ON INTELLECTUAL PROPERTY

1. The Party which is not a member of one or more agreements listed below, shall accede to the following conventions in the period of three years after the date of entry into force of this Agreement.
 - WTO Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS Agreement);
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations of 26 October 1961 (Rome Convention);
 - Convention for the Protection of Producers of Phonograms Against Unauthorised Duplication of Their Phonograms (Geneva, 1971);
 - Protocol relating to the Madrid Agreement concerning the International Registration of Marks (Madrid, 1989);
 - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the purpose of Patent Procedures (Budapest, 1977);
 - International Convention for the Protection of New Varieties of Plants (UPOV, Geneva 1991).
2. The Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
 - Bern Convention for the Protection of Literary and Artistic Works of 9 September 1971 (Paris Act, 1971);
 - Paris Convention for the Protection of Industrial Property of 20 March 1966 (Stockholm Act, 1967);
 - Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984).

RECORD OF UNDERSTANDINGS

1. The Parties declare their readiness to examine in the Joint Committee the possibility of extending to each other any concessions they grant or will grant to third countries with which they concluded a free trade agreement or other similar agreement to which Article XXIV of the GATT 1994 applies.

2. As regards paragraph 2 of Article 3 to this Agreement, the Parties agree that where a reduction of duties is effected by way of a suspension of duties made for a particular period of time, such reduced duties shall replace the basic duties only for the period of such suspension; and that whenever a partial suspension of duties is made, the preferential margin between the Parties will be preserved.

3. The Parties shall apply licences which shall not negatively affect the development of mutual trade and shall be in accordance with the provisions of the GATT 1994. The Parties agree that Article 9 to this Agreement does not apply when measures covered by this Article might be required for the administration of international obligations.

4. When elaborating the criteria and rules indicated in paragraph 3 of Article 23 to this Agreement, the Parties:

- shall aim at ensuring their greatest possible conformity with the relevant criteria and rules used under the Agreements establishing an Association between each of the Parties to this Agreement and the European Communities;
- shall define the conditions and/or situations when temporary derogations from the provisions of paragraph 1 may be applicable;
- shall review conditions under which actions against state aid practices may be taken.

5. The Parties recognize the increasing significance of trade in services. With progressive development and extension of co-operation the Parties shall aim to reach full liberalisation and mutual opening of trade services markets.

The Parties shall discuss this co-operation within the Joint Committee and shall continue to develop and deepen relations established by the Agreement.

6. The Parties consider that an arbitration procedure could be envisaged for disputes which cannot be settled through consultations between the Parties or in the Joint Committee. Such a possibility may be further examined in the Joint Committee.

PROTOCOL 1

(referred to in paragraph 2 of Article 4)

**ABOLITION OF CUSTOMS DUTIES ON IMPORTS
BETWEEN THE REPUBLIC OF SLOVENIA AND
THE REPUBLIC OF CROATIA**

1. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia, listed in Annex A to this Protocol, shall be progressively reduced in accordance with the following timetable:

- on January 1, 1998 - to 70% of the basic duty;
- on January 1, 1999 - to 40% of the basic duty;
- on January 1, 2000 - the remaining duties shall be abolished.

2. Customs duties on imports applicable in the Republic of Croatia to products originating in the Republic of Slovenia, listed in Annex B to this Protocol, shall be progressively reduced in accordance with the following timetable:

- on January 1, 1998 - to 80% of the basic duty;
- on January 1, 1999 - to 60% of the basic duty;
- on January 1, 2000 - to 40% of the basic duty;
- on January 1, 2001 - the remaining duties shall be abolished.

3. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia, listed in Annex C to this Protocol, shall be progressively reduced in accordance with the following timetable:

- on January 1, 1998 - to 70% of the basic duty;
- on January 1, 1999 - to 40% of the basic duty;
- on January 1, 2000 - the remaining duties shall be abolished.

4. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia, listed in Annex D to this Protocol, shall be progressively reduced in accordance with the following timetable:

- on January 1, 1998 - to 80% of the basic duty;
- on January 1, 1999 - to 60% of the basic duty;
- on January 1, 2000 - to 40% of the basic duty;
- on January 1, 2001 - the remaining duties shall be abolished.

5. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Croatia, listed in Annex E to this Protocol, shall be for the years 1998 and 1999 reduced to the level set out in this Annex and abolished on January 1, 2000.

6. As from the entry into force of this Agreement all products, other than those listed in Annexes A, B, C, D and E to this Protocol, and originating in the Republic of Croatia or in the Republic of Slovenia, are subject to zero customs duties when imported to the Republic of Croatia or to the Republic of Slovenia.

ANNEX A TO PROTOCOL 1

2523 29	3921 19	4805 29 1	4901 91	7310 29	8450 11
2715 00 9	3921 90	4805 29 9	4901 99	7314 31	8481 10
3208 10	3922 10	4805 30	6403 19	7314 39	8481 30
3208 20	3922 20	4805 60	6403 30	7314 41	8481 40
3208 90	3922 90	4805 70	6403 59	7318 12	8481 80
3209 10	3923 10	4811 10	6403 91	7318 13	8516 10
3214 90	3923 21	4811 21	6403 99	7318 14	8516 60
3402 20	3923 29	4811 39	6404 11	7318 15	8703 22
3402 90	3923 90 9	4814 20	6404 19	7318 16	8712 00
3917 21	3924 90	4818 10	6405 10	7318 19	9028 30
3917 23	3925 20	4818 20	6405 90	7318 29	9403 10
3917 29	3925 30	4818 30	6807 10	7321 11	9403 30
3917 32	3925 90	4818 40	7213 10	7321 81	9403 40
3917 39	3926 90 9	4819 30	7213 91	7324 21	9403 50
3918 10	4418 10	4819 40	7307 19	7324 90	9403 60
3918 90	4418 20	4819 50 9	7307 92	8302 41	9403 90 1
3919 90	4421 90	4820 10	7307 99	8311 10	9403 90 2
3920 10	4802 52 2	4822 10	7308 30	8311 20	9404 29
3920 42	4802 52 3	4823 11	7308 90	8403 10	9405 40
3921 11	4802 52 4	4823 51	7309 00	8418 10	
3921 12	4802 52 9	4823 60	7310 10	8418 21	
3921 13	4805 22 1	4901 10	7310 21	8418 29	

ANNEX B TO PROTOCOL 1

4808 10	7214 20 1	7306 90	7605 19	7606 92	7610 10
4819 10	7214 99 1	7314 20	7605 21	7607 11	7610 90
4819 20 9	7217 10 1	7604 10	7605 29	7607 19	7616 99
4819 50 1	7217 10 9	7604 21	7606 11	7607 20	8309 90
4822 90 1	7306 30	7604 29	7606 12	7608 10	8507 10
4822 90 9	7306 60	7605 11	7606 91	7608 20	8507 20

ANNEX C TO PROTOCOL 1

2836 50	3917 31	3925 20	6403 59	7308 90	8507 20
3208 10	3917 32	3925 30	6403 91	7314 20	8516 10
3208 20	3917 33	3925 90	6403 99	7318 29	8516 60
3208 90	3917 39	3926 90 9	6404 11	7321 11	8525 20
3209 10	3918 10	4418 10	6404 19	7604 29 90	8536 10
3210	3921 11	4418 20	6405 10	8415 10	8536 20
3214 90	3921 13	4421 90	6405 90	8415 81	8536 50
3402 20	3921 90	4811 21	7113 11	8418 10	9028 30
3402 90	3922 10	4814 10	7113 19	8418 21	9403 10
3824 90	3922 90	4821	7213 10	8418 29	9403 40
3917 21	3923 10	4823 11	7213 20	8501 52	9404 29
3917 22	3923 21	4823 51	7213 91	8501 61	9405 40
3917 23	3923 29	6403 19	7217 10	8504 40	
3917 29	3923 90 90	6403 30	7308 30	8507 10	

ANNEX D TO PROTOCOL 1

2523 29	4811 39	7222 30	7306 60	7606 92	8311 20
2715	4811 90	7223	7306 90	7607 11	8515 80
3403 19	4819 10	7227 10	7604 10	7607 19	9018 41
3810 90	4819 20	7227 20	7604 21	7607 20	9018 49
3920 10	7214 10	7227 90	7604 29 10	7608 10	9025 80
3920 20	7214 20	7228 10	7605 11	7608 20	9105 19
3920 69	7214 91	7228 20	7605 19	7610 10	9105 29
3920 71	7215 50	7228 30	7605 21	7610 90 90	
3921 19	7215 90	7228 40	7605 29	7616 99	
4808 10	7222 11	7228 50	7606 11	7905	
4809 20	7222 19	7228 60	7606 12	8309 90	
4810 91	7222 20	7306 30	7606 91	8311 10	

ANNEX E TO PROTOCOL 1

HS Code	Customs duty (%)	
	1998	1999
2710 00 27 0	3	1.5
2710 00 29 0	3	1.5
2710 00 36 0	3	1.5
2710 00 66 0	3	1.5
2710 00 67 0	3	1.5
2710 00 68 0	3	1.5
2710 00 74 1	1.5	0.75
2710 00 74 9	1.5	0.75
2710 00 76 0	3.9	1.95
2710 00 77 0	4.8	2.4

PROTOCOL 2

1. The products originating in the Republic of Slovenia listed in Annex A to this Protocol shall be imported into the Republic of Croatia according to the conditions established in this Annex.

2. The products originating in the Republic of Croatia listed in Annex B to this Protocol shall be imported into the Republic of Slovenia according to the conditions established in this Annex.

ANNEX A TO PROTOCOL 2

HS/CN Code	Duty rate (%)	Quota (tons)
0201	1	500
0203	10	100
0206	1	20
0207	1	300
0209	1	20
0210	1	100
0401.109,209,309	1	12500
0401.2011	5	500
0401.2012	5	500
0402	7	250
0403	7	200
0405	7	100
0406	5	650
out of which		
0406.90		350
0409	1	20
0701.90	1	1000
0808.10 ¹	1	6000
0808.20 ²	1	500
0810.10 ³	1	250
1101	1	500
1103.11	1	150
1103.13	1	100
1515.29	1	300
1601	10	1350
1602	10	900
out of which		
1602.30		350
1604.13	1	100
1604.20	1	50

HS/CN Code	Duty rate (%)	Quota (tons)
1704.10	1	100
1704.90	1	250
1806	1	450
1901	1	300
1902	10	600
1904.10	1	50
1905.30	1	700
1905.40	1	200
1905.90	1	100
2001	1	300
2002.90	1	150
2003.10	1	20
2005.20	1	30
2005.70	1	20
2005.90	1	100
2007.99	1	100
2008.60	1	50
2009	1	1100
2009.70		
2009.80		
2009.90		
2102	1	500
2103.30	1	50
2103.90 ⁴	1	600
2104.10	1	250
2105	1	500
2106.90	1	1000
2201.10	1	3500
2202.10	1	4500
2202.90	1	1000
2203	1	6000
2204.10	1	50
2204.21	1	800
2204.29	1	800
2208.90	1	200

1 The product shall not be imported into the Republic of Croatia within the period 01 October - 31 December.

2 The product shall not be imported into the Republic of Croatia within the period 01 October - 31 December.

3 The product shall not be imported into the Republic of Croatia within the period 15 May - 30 June.

4 Out of which 300 tons shall be mayonnaise and 300 tons other.

ANNEX B TO PROTOCOL 2

HS/CN Code	Duty rate (%)	Quota (tons)
0201	1	100
0203	10	100
0206	1	20
0207	1	200
0210	1	100
0401.20 11	5	500
0401.20 91	5	500
0402	7	50
0403	7	200
0405	7	100
0406.20	5	50
0406.30	5	300
0406.40	5	100
0406.90	5	200
0701.90	1	1000
0707	1	350
0709.51	1	15
0709.60	1	200
0805.20	1	1000
0808.10	1	1000
0810.10 ¹	1	250
1001.90	1	6500
1005.90	1	28000
1101	1	500
1103.11	1	150
1103.13	1	100
1517.10	1	1000
1601	10	50
1602	10	1400
1604.13	1	100
1604.20	1	50
1704.90	1	350
1806	1	450
1901	1	700
out of which		
1901.10		400
1902	10	150
1904.10	1	50
1905.30	11	700
1905.90		300
2001	1	300
2002.90	1	150

HS/CN Code	Duty rate (%)	Quota (tons)
2003.10	1	20
2005.20	1	30
2005.70	1	20
2005.90	1	100
2007.99	1	100
2008.60	1	50
2009	1	1100
2009.70		
2009.80		
2009.90		
2101.30	1	250
2102	1	500
2103.30	1	50
2103.90 ²	1	600
2104.10	1	250
2105	1	500
2106.90	1	1000
2201.10	1	3500
2202.10	1	4500
2202.90	1	1000
2203	1	6000
2204.21	1	220
2207.10	1	1000
2208.20	1	400
2208.60	1	150
2208.70	1	100
2208.90	1	400
2402.20	10	200

¹ The product shall not be imported into the Republic of Slovenia within the period 15 May - 30 June.

² Out of which 120 tons shall be mayonnaise and 480 tons other (which shall primarily be allocated to product named "Vegeta" and than to other products).

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TITLE I**GENERAL PROVISIONS**

Article 1

Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in the contracting Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are,

or may be, repaid when the product obtained is exported;

- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the contracting Party;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) "added value" shall be taken to be the ex works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;
- (j) "chapters" and "headings" means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;
- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice.
- (m) "territories" includes territorial waters,
- (n) "units of accounts" shall be the equivalent to the European Currency Unit (ECU).

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

General requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a contracting Party:

- (a) products wholly obtained in a contracting Party within the meaning of Article 4 of this Protocol;
- (b) products obtained in a contracting Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient

working or processing in that contracting Party within the meaning of Article 5 of this Protocol.

Article 3

Bilateral cumulation of origin

Materials originating in an importing contracting Party shall be considered as materials originating in the exporting contracting Party when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that they have undergone working or processing going beyond that referred to in Article 6 (1) of this Protocol.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in a contracting Party:

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of the contracting Parties by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

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

- (a) which are registered or recorded in a contracting Party;

- (b) which sail under the flag of a contracting Party;
- (c) which are owned to an extent of at least 50% by nationals of the contracting Parties, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the contracting Parties and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of the contracting Parties; and
- (e) of which at least 75 per cent of the crew are nationals of the contracting Parties.

Article 5

Sufficiently worked or processed products

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

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

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

- (a) their total value does not exceed 10% of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 6.

Article 6

Insufficient working or processing operations

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages,
 - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and 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 in a contracting Party;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f)
- (h) slaughter of animals.

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

Article 7

Unit of qualification

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
 - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 8

Accessories, spare parts and tools

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

Article 9

Sets

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

Article 10

Neutral elements

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

- a) energy and fuel;
- b) plant and equipment;
- c) machines and tools;
- d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in a contracting Party.
2. If originating goods exported from a contracting Party to another country are returned they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 12

Direct transport

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

Originating products may be transported by pipeline across territory other than that of the contracting Parties.

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 13 Exhibitions

1. Originating products, sent for exhibition outside the contracting Parties and sold after the exhibition for importation in a contracting Party shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that :

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

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

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

TITLE IV PROOF OF ORIGIN

Article 14 General requirements

1. Products originating in a contracting Party shall, on importation into the other contracting Party benefit from this Agreement upon submission of either :

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

- (b) in the cases specified in Article 19(1), a declaration, the text of which appears in Annex IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 24, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 15

Procedure for the issue of a movement certificate EUR.1

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

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

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of a contracting Party if the products concerned can be considered as products originating in one of the contracting Parties and fulfill the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the

products has been completed in such a manner as to exclude all possibility of fraudulent additions.

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

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

Article 16

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

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

"ISSUED RETROSPECTIVELY",

"IZDANO NAKNADNO",

"NAKNADNO IZDANO".

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

Article 17

Issue of a duplicate movement certificate EUR.1

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

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

"DUPLICATE", "DVOJNIK", "DUPLIKAT",

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

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

Article 18

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

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

Article 19

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 14(1)(b) may be made out:

- (a) by an approved exporter within the meaning of Article 20, or
- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in the contracting Parties and fulfil the other requirements of this Protocol.

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

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

declaration is handwritten, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 20 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

Article 20

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities evidence of the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

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

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

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

6. The customs authorities competent for the implementation of the verification of proof of origin within the meaning of Article 30 of this Protocol may inform each other on the changes in granting authorizations to the approved exporters and may also mutually exchange the updated lists.

Article 21

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted

within the said period to the customs authorities of the importing country.

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

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

Article 22

Submission of proof of origin

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

Article 23

Importation by instalments

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

Article 24

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN23, the former C2/CP3 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of

trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. Furthermore, the total value of these products must not exceed ECU 500 in the case of small packages or ECU 1200 in the case of products forming part of travellers' personal luggage.

Article 25

Supporting documents

The documents referred to in Articles 15(3) and 19(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the contracting Parties and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in one of the contracting Parties where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the contracting Parties, issued or made out in that contracting Party, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a contracting Party in accordance with this Protocol.

Article 26

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 15(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 19(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15(2).

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

Article 27

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 28

Amounts expressed in ECU

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in the units of account shall be fixed by the exporting country and communicated to the importing country.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of one of the Member States of the European Community or of an EFTA State, the importing country shall recognize the amount notified by the country concerned or the European Commission.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in the units of account as at the first working day in October 1997.
4. The amounts expressed in units of account and their equivalents in the national currencies of the contracting Parties shall be reviewed by the Joint Committee at the request of any of the contracting Parties. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in ECUs.

TITLE V**ARRANGEMENTS FOR ADMINISTRATIVE
COOPERATION**

Article 29

Mutual assistance

1. The customs authorities of the contracting Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

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

Article 30

Verification of proofs of origin

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

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

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

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as

possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the contracting Parties and fulfil the other requirements of this Protocol.

Where the cumulation provisions in accordance with Article 3 of this Protocol were applied and in connection with Article 15 (4), the reply shall include a copy (copies) of the movement certificate(s) or invoice declaration(s) relied upon.

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

Article 31

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 30 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

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

Article 32

Penalties

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

Article 33

Free zones

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

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a contracting Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the

exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VI

FINAL PROVISIONS

Article 34

Sub-Committee on customs and origin matters

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with Article 35(5) to assist it in carrying out its duties and to ensure a continuous information and consultations process between experts.

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

Article 35

Annexes

Annexes I, II, III, IV and V to this Protocol shall form an integral part thereof.

Article 36

Goods in transit and storage

Goods which conform to the provisions of Title II and which on the date of entry into force of the Agreement are either being transported or are being held in a State party 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 proof of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

ANNEX I

INTRODUCTORY NOTES TO THE LIST IN ANNEX II

Note 1:

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

Note 2 :

2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry

in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading or chapter as described in column 2.

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

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

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

Note 3:

3.1. The provisions of Article 6 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a contracting Party.

Example:

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

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

3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a

rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

3.3. Without prejudice to note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

3.4. 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 materials may be used. It does not require that all be used.

Example:

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

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

Example:

The rule for prepared foods of heading No 1904 which specifically excludes the use of cereals and their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

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

Example:

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

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

Note 4 :

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

4.2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

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

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

Note 5:

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

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,

- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments
- artificial man-made filaments
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of transparent or colored adhesive between two layers of plastic film,
- other products of heading No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

Example:

A carpet with tufts made from both artificial yarns and 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 at a later stage of manufacture than the rule allows may be used, provided their total weight does not exceed 10 per cent of the weight of the textiles materials of the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminum foil or of a core of plastic film whether or not coated with aluminum powder, of a width not exceeding 5 mm, sandwiches by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

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

Example:

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

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

Note 7:

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process¹;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;¹
- (c) cracking;

- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve color or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distills, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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

1. See Additional Explanatory Note 4(b) to Chapter 27 of the combined nomenclature.

ANNEX II

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product 	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	
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: <ul style="list-style-type: none"> - Mucilages and thickeners, modified, derived from vegetable products - Other 	Manufacture from non-modified mucilages and thickeners	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: <ul style="list-style-type: none"> - Fats from bones or waste - Other 	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503 <ul style="list-style-type: none"> - Fats from bones or waste - Other 	<p>Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> - Solid fractions - Other 	<p>Manufacture from materials of any heading including other materials of heading No 1504</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained</p>	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified <ul style="list-style-type: none"> - Solid fractions - Other 	<p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from other materials of heading No 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p>	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinized, whether or not refined, but not further prepared	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically pure maltose and fructose - Other sugars in solid form, flavoured or coloured - Other	Manufacture from materials of any heading including other materials of heading No 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within 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	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <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; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; - all the materials of Chapters 2 and 3 used must be wholly obtained 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: <ul style="list-style-type: none"> - from materials not classified within heading No 1806; - in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained; - in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within 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 	

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 2008	<ul style="list-style-type: none"> - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of the originating nuts and oil seeds of heading No 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <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; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<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; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2101	Extracts, essences and concentrates, of coffee, tea, maté, roasted chicory and other coffee substitutes	<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; - all the chicory used must be wholly obtained 	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	<ul style="list-style-type: none"> - Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	

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 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading No 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within 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 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - all the grapes or any material derived from grapes used must be wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within 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; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> - from materials not classified within heading No 2207 or 2208; - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume 	

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 Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> - all the cereals, sugar or molasses, meat or milk used must already be originating; - all the materials of Chapter 3 used must be wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur, earths and stone; plastering materials; lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	

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 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that 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 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations 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	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations 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	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

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

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

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

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 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations 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 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy-acids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives 	<p>Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
2933	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading No 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However the value of all the materials of heading No 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
3003 and 3004	<ul style="list-style-type: none"> -- blood fractions other than antisera, haemoglobin and serum globulin 	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	<ul style="list-style-type: none"> - - haemoglobin, blood globulin and serum globulin 	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	<ul style="list-style-type: none"> - - other 	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product	
	Medicaments (excluding goods of heading No 3002, 3005 or 3006):		
	<ul style="list-style-type: none"> - Obtained from amikacin of heading No 2941 - Other 	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product; - 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) or	(4)
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except heading No 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

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 Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils: aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽¹⁾ 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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

(1) A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other 	<p>Manufacture 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</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading No 1516; - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823 - materials of heading No 3404 <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex Chapter 35	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3505	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> - Starch ethers and esters - Other 	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

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 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs: <ul style="list-style-type: none"> - Instant print film for colour photography, in packs - Other 	<p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006	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) or	(4)
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of any heading including other materials of heading No 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: - The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol, other than that of heading No 2905 Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts Ion exchangers Getters for vacuum tubes	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	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)
	<p>Alkaline iron oxide for the purification of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>- Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 and 3912 for which the rules are set out below:</p> <p>- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>- Other</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾ <p>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⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

(1) In the case of the products composed of materials classified within both heading No 3901 to 3906, on the one hand, and within heading No 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
ex 3907	<ul style="list-style-type: none"> - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which 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	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for heading No ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> - 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 - Other: <ul style="list-style-type: none"> - - Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content 	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾ 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

(1) In the case of the products composed of materials classified within both heading No 3901 to 3906, on the one hand, and within heading No 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
ex 3916 and ex 3917	-- Other Profile shapes and tubes	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⁾ 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 within the same heading as the product 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 Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	- lonomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	- Sheets of regenerated cellulose, polyamides or polyethylene Foil of plastic, metallized	Manufacture in which 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 Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽²⁾	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compound rubber, unvulcanized, 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	

(1) In the case of the products composed of materials classified within both heading No 3901 to 3906, on the one hand, and within heading No 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
4012 ex 4017	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other Articles of hard rubber	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 4011 or 4012 Manufacture from hard rubber	
ex Chapter 41 ex 4102 4104 to 4107 4109	Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Leather, without hair or wool, other than leather of heading No 4108 or 4109 Patent leather and patent laminated leather; metallized leather	Manufacture in which all the materials used are classified within a heading other than that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from leather of heading No 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43 ex 4302	Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms	Manufacture in which all the materials used are classified within a heading other than that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled, tanned or dressed furskins	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
4303	- Other Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	- Sanded or fingerjointed	Sanding or fingerjointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

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 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - 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) or	(4)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacturing in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911	
4910	Calendars of any kind, printed, including calender blocks: <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	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 - the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from materials not classified in heading No 4909 or 4911	

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 Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

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 Chapter 51 5106 to 5110 5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from ⁽¹⁾ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning; - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5407 and 5408	Woven fabrics of man-made filament yarn: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

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 Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽¹⁾ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁽¹⁾ : - natural fibres, - chemical materials or textile pulp However: - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered	Manufacture from ⁽¹⁾ : - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp Manufacture from rubber thread or cord, not textile covered	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5605	<p>- Other</p> <p>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn)	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
Chapter 57	<p>Carpets and other textile floor coverings</p> <p>- Of needleloom felt</p>	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading No 5402, - polypropylene fibres of heading No 5503 or 5506 or - polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product 	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
	<ul style="list-style-type: none"> - Of other felt - Other 	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning 	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	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 - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: <ul style="list-style-type: none"> - Containing not more than 90% by weight of textile materials - Other 	Manufacture from yarn Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾	
5905	Textile wall coverings: <ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other 	Manufacture from yarn Manufacture from ⁽¹⁾ : <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, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading No 5902: <ul style="list-style-type: none"> - Knitted or crocheted fabrics 	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> - natural fibres - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
5907	<ul style="list-style-type: none"> - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like</p>	<p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading No 5911 	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
	<ul style="list-style-type: none"> - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911 - Other 	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: <ul style="list-style-type: none"> - yarn of polytetrafluoroethylene ⁽²⁾, - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid - monofil of polytetrafluoroethylene ⁽²⁾ - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽²⁾ - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanedimethanol and isophthalic acid, - natural fibres - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> - natural fibres - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

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

(2) The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ⁽¹⁾ ⁽²⁾ 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 Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽¹⁾ ⁽²⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ⁽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 6210 and ex 6216	Fire resistant equipment of fabric covered with foil of aluminized 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⁾	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
(2) 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) or	(4)
6217	<p>Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</p> <ul style="list-style-type: none"> - Embroidered - Other - Embroidered - Fire resistant equipment of fabric covered with foil of aluminized polyester 	<p>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 ⁽¹⁾</p> <p>Manufacture from unbleached single yarn ⁽¹⁾⁽²⁾ or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading No 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product</p> <p>Manufacture from yarn ⁽¹⁾ 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 ⁽¹⁾</p> <p>Manufacture from yarn ⁽¹⁾ 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 ⁽¹⁾</p>	

(1) See Introductory Note 6.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
	<ul style="list-style-type: none"> - Interlinings for collars and cuffs, cut out - Other 	<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 40% of the ex-works price of the product <p>Manufacture from yarn ⁽¹⁾</p>	
ex Chapter 63 6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of non-wovens - Other: <ul style="list-style-type: none"> - - Embroidered - - Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽²⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>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</p> <p>Manufacture from unbleached single yarn ⁽¹⁾⁽³⁾</p>	

(1) See Introductory Note 6.

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

(3) For knitted or crocheted articles, not elastic or ruberized, obtained by sewing or assembly pieces of knitted or crocheted fabrics (cut or knitted directly to shape) 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) or	(4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from ⁽¹⁾ ⁽²⁾ : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear; gaiters and the like; except for:	Manufacture from materials of any headings except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

(2) 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) or	(4)
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
(1) 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) or	(4)
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, 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 within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware 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) or	(4)
ex 7019	Articles (other than yarn) of glass fibres	<p>or</p> <p>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</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool 	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals: <ul style="list-style-type: none"> - Unwrought 	<p>Manufacture from materials not classified within heading No 7106, 7108 or 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals</p>	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	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 - 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) or	(4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: <ul style="list-style-type: none"> - Refined copper - Copper alloys and refined copper containing other elements 	Manufacture in which all the materials used are classified within a heading other than that of the product	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	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 - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	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 - 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) or	(4)
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	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 - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7801	Unwrought lead: <ul style="list-style-type: none"> - Refined lead - Other 	Manufacture from "bullion" or "work" lead	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
		Manufacture in which all the materials used are classified within a heading other than that 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 Chapter 79	Zinc and articles thereof; except for:	<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 <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
7901	Unwrought zinc		
7902	Zinc waste and scrap		
ex Chapter 80	Tin and articles thereof; except for:	<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 <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
8001	Unwrought tin		
8002 and 8007	Tin waste and scrap; other articles of tin		
Chapter 81	Other base metals; cermets; articles thereof: <ul style="list-style-type: none"> - Other base metals, wrought; articles thereof - Other 	<p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that 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)
8206	Tools of two or more of the heading No 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading No 8202 to 8205. However, tools of heading No 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: <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 40% of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, 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 within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal 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) or	(4)
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product.	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

(1) This rule shall apply until 31 December 1998.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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 8414	Industrial fans, blowers and the like	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	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)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture 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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> - Road rollers - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings No 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - 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 in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading No 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture 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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, 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 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, 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
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading No 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8524	<p>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:</p> <ul style="list-style-type: none"> - Matrices and masters for the production of records - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% 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>
8525	Transmission apparatus for radio-telephony, radio-telegraphy; radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, 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 25% of the ex-works price of the product</p>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, 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 25% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8529	<p>Parts suitable for use solely or principally with the apparatus of heading No 8525 to 8528:</p> <ul style="list-style-type: none"> - Suitable for use solely or principally with video recording or reproducing apparatus - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, 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 25% of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	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 within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including 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: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:	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)
	<ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: - Not exceeding 50 cc - Exceeding 50 cc - 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 the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within 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
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any materials, 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <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 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <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 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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 - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators): instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers) not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
9019	<ul style="list-style-type: none"> - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other <p>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</p>	<p>Manufacture from materials of any heading, including other materials of heading No 9018</p> <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 40% of the ex-works price of the product <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 40% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: <ul style="list-style-type: none"> - Parts and accessories - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - 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)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <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 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> - Of base metal, whether or not plated, or of clad precious metal - Other 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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 Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within 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
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which 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 9401 or 9403, 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 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys: reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	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 - 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) or	(4)
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair); hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles, button blanks	Manufacture in which: <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 	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

ANNEX III

Movement certificate EUR.1 and application for a movement certificate EUR.1*Printing instructions*

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of Slovenia and Croatia may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

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

1. Exporter (name, full address, country)	EUR. 1	No A	000.000
See notes overleaf before completing this form			
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between _____ and _____ (insert appropriate countries, groups of countries or territories)		
4. Country, group of countries or territory in which the products are considered as originating		5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods	9. Gross weight (kg) or other measure (litres,m ³ , etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) Form No..... Customs office Issuing country or territory Date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date..... (Signature)		

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

Stamp

<p>13. Request for verification, to:</p>	<p>14. Result of verification</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p style="text-align: right;">Stamp</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p>	<p>Verification carried out shows that this certificate ()</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p style="text-align: right;">Stamp</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p> <p>.....</p> <p>() Insert X in the appropriate box.</p>

NOTES

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

DECLARATION BY THE EXPORTER

I, the undersigned exporter of the goods described overleaf,

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

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

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

SUBMIT the following supporting documents ⁽¹⁾:

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

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

ANNEX IV**Invoice declaration**

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

English version:

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

Slovenian version:

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

Croatian version:

Izvoznik proizvoda pokrivenih ovom ispravom (carinsko ovlaštenje br..... ⁽¹⁾) izjavljuje da su, osim ako je to drukčije izričito navedeno, ovi proizvodi⁽²⁾ preferencijalnog porijekla.

..... 3

(Place and date)

..... 4

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

-
- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 20 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
 - (2) Origin of products to be indicated.
 - (3) These indications may be omitted if the information is contained on the document itself.
 - (4) See Article 19(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX V

The contracting Parties agree to attend to the continuation of the implementation of the harmonized preferential rules of origin in accordance with the praxis of the European Community.

PROTOCOL 4
(Referred to in paragraph 3 of Article 16)

MUTUAL ASSISTANCE IN CUSTOMS MATTERS

ARTICLE 1

Definitions

For the purposes of this Protocol:

- a) "Customs legislation" shall mean laws and regulations enforced by the Customs Authorities concerning importation, exportation, and transit of goods, as they relate to Customs duties, charges, and other controls in respect of the movement of goods across national boundaries;
- b) "Customs duties" shall mean all duties, taxes, fees or / and other charges which are levied and collected in the territories of the Contracting Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- c) "Applicant Authority" shall mean the Customs Authority which makes a request for assistance in pursuant to this Protocol or which receives such assistance;
- d) "Requested Authority" shall mean the Customs Authority which receives a request for assistance pursuant to this Protocol or which renders such assistance;
- e) "Contravention" shall mean any violation of the customs legislation as well as any attempted violation of such legislation;
- f) "Customs Authority" shall mean in Croatia, the Ministry of Finance - Customs Directorate of the Republic of Croatia (Ministarstvo Financija - Carinska uprava Republike Hrvatske) and in Slovenia, the Ministry of Finance - Customs Administration of the Republic of Slovenia (Ministrstvo za finance - Carinska uprava Republike Slovenije);
- g) "Personal data" shall mean all information relating to an identified or identifiable individual.

ARTICLE 2

Scope of the Protocol

1. The Contracting Parties shall assist each other, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.
2. All assistance rendered pursuant to the present Protocol shall be rendered in accordance with the domestic law of the requested Party.

ARTICLE 3

Assistance on Request

1. At the request of the applicant Authority, the requested Authority shall furnish it with all relevant information to enable it to ensure that customs legislation is correctly applied, including inter alia, information regarding the transportation and shipment of goods, the disposition and destination of such goods as well as their value and origin as well as information regarding acts committed or planned which contravene or would contravene such legislation.
2. At the request of the applicant Authority, the requested Authority shall inform it whether goods exported from the territory of one of the Contracting Parties have been properly imported into the territory of the other Contracting Party, specifying, where appropriate, the customs procedure applied to the goods.
3. At the request of the applicant Authority, the requested Authority shall take the necessary steps to ensure that a surveillance is kept on:
 - a) particular natural or legal persons of whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation in the territory of the applicant Party;
 - b) places where goods are stored in a way that gives grounds for suspecting that they are intended to be illicitly imported into the territory of the applicant Party;
 - c) movement of goods notified by the applicant Authority as possibly giving rise to substantial contraventions of customs legislation in the territory of the applicant Party;
 - d) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation in the territory of the applicant Party.

ARTICLE 4

Spontaneous Assistance

The Contracting Parties shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- acts which have contravened, contravene or would contravene such legislation and which may be of interest to the other Contracting Party;
- new means or methods employed in committing contraventions against such legislation;
- goods known to be the subject of substantial contraventions against the customs legislation in the territory of the other Contracting Party;
- particular persons known to be or suspected of committing contraventions against the legislation in force in the territory of the Contracting Party;

- means of transport and containers, about which knowledge or suspicions exist that they were, are, or could be used in committing contraventions against the customs legislation in force in the territory of the other Contracting Party.

ARTICLE 5

Technical Assistance

1. Assistance, as provided for in this Protocol shall include *inter alia* information regarding:
 - a) enforcement actions that may be of use in the prevention of contraventions;
 - b) new methods used in committing contraventions;
 - c) observations and findings resulting from the successful application of new enforcement aids and techniques; and
 - d) new techniques and improved methods of processing passengers and cargo.
2. The Customs Authorities of the Contracting Parties shall, if not contrary to their domestic law, also seek to cooperate in:
 - a) initiating, developing, or improving specific training programs for their personnel;
 - b) establishing and maintaining channels of communication between themselves in order to facilitate the secure and rapid exchange of information;
 - c) facilitating effective coordination between themselves, including the exchange of personnel, experts, and the posting of liaison officers;
 - d) the consideration and testing of new equipment or procedures;
 - e) the simplification and harmonization of their respective customs procedures; and
 - f) any other general administrative matters that may from time to time require their joint action.

ARTICLE 6

Delivery / Notification

At the request of the applicant Authority, the requested Authority shall in accordance with its legislation take all necessary measures in order

- to deliver all documents,
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its territory. In such a case paragraph 3 of Article 7 shall apply.

ARTICLE 7

Form and Substance of Requests for Assistance

1. Requests pursuant to the present Protocol shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral request may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 of this Article shall include the following information:
 - a) the applicant Authority making the request;
 - b) the measure requested;
 - c) the object of and the reason for the request;
 - d) the laws, rules and other legal elements involved;
 - e) indications as exact and comprehensive as possible on the natural or legal persons, to which the request relates;
 - f) a summary of the relevant facts, except in cases provided for in Article 6; and
 - g) the connection between the assistance sought and the matter to which it relates.
3. Requests shall be submitted in an official language of the requested Authority, in English or in a language acceptable to that Authority.
- 4.a) Assistance shall be carried out by direct communication between the respective Customs Authorities.
- b) In case the Customs Authority of the requested Contracting Party is not the appropriate agency to comply with a request, it shall promptly transmit the request to the appropriate agency, who shall act upon the request according to its powers under the law, or advise the requesting Authority of the appropriate procedure to be followed regarding such a request.
5. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, be undertaken.

ARTICLE 8

Execution of Requests

1. The requested Authority shall take all reasonable measures to execute the request, and if required, will endeavour to seek any official or judicial measure necessary to carry out the request.
2. The Customs Authority of either Contracting Party shall, upon the request of the Customs Authority of the other Contracting Party, conduct any necessary investigation, including the questioning of experts and witnesses or persons suspected of having committed a contravention, and undertake verifications, inspections, and fact-finding inquiries in connection with the matters referred to in the present Protocol.

3. Upon request, the requested Authority may, to the fullest extent possible, allow officials of the applicant Authority to be present in the territory of the requested Contracting Party, when its officials are investigating contraventions which are of concern to the applicant Authority.

4. The applicant Authority shall, if it so requests, be advised of the time and place of the action to be taken in response to the request so that the action may be coordinated.

5. Officials of the applicant Authority, authorized to investigate contraventions, may ask that the requested Authority examine relevant books, registers, and other documents or data media and supply copies thereof, or supply any information relating to the contravention.

ARTICLE 9

The Form in which Information is to be Communicated

1. The requested Authority shall communicate the results of enquiries to the applicant Authority in the form of documents, certified copies of documents, reports and the like and, when necessary, orally.

2. The documents provided for in paragraph 1 may be replaced by computerized information produced in any form for the same purpose, any information necessary for the interpretation or utilization of such computerized information shall be furnished along with it.

ARTICLE 10

Exceptions to the Obligation to Provide Assistance

1. In cases where the requested Contracting Party is of the opinion that compliance with a request would infringe upon its sovereignty, security, public policy, or other substantive national interest, or would violate an industrial, commercial or professional secret, assistance may be refused or compliance may be made subject to the satisfaction of certain conditions or requirements. Assistance may also be refused if the request involves currency or tax regulations other than regulations concerning customs duties.

2. Where the applicant Authority requests assistance which it would itself be unable to provide if so asked, it shall draw attention to the fact in its request. It shall then be for the requested Authority to decide how to respond to such a request.

3. If assistance is withheld or denied, the decision and the reasons therefore must be notified to the applicant Authority without delay.

ARTICLE 11

Obligation to Observe Confidentiality

1. Any information communicated in whatever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the same protection extended under the relevant laws

relating to the same kind of information applicable in the Contracting Party which received it.

2. Personal data may only be transmitted if the level of personal protection afforded by the legislation of the Contracting Party is equivalent. The Contracting parties shall ensure at least a level of protection based on the principles laid down in the Annex to this Protocol.

ARTICLE 12

Use of Information

1. Information, documents, and other communications received in the course of mutual assistance may only be used for the purposes specified in the present Protocol, including the use in judicial and administrative proceedings.

2. The applicant Authority shall not use evidence or information obtained under this Protocol for purposes other than those stated in the request without the prior written consent of the requested Authority.

3. Where personal data is exchanged under this Protocol, the Customs Authorities of the Contracting Parties shall ensure that it is used only for the purposes indicated in the request and according to any conditions that the requested Party may impose.

4. The provisions of paragraphs 1 and 2 of this Article are not applicable to information concerning contraventions relating to narcotic drugs and psychotropic substances. Such information may be communicated to the authorities of the applicant Contracting Party which are directly involved in combatting illicit drug traffic.

ARTICLE 13

Files, Documents and Witnesses

1. The Customs Authorities of the Contracting Parties shall, upon request, provide documentation relating to the transportation and shipment of goods, showing the value, origin disposition, and destination of those goods.

2. Originals of files, documents, and other materials shall be requested only in cases where copies would be insufficient. Upon specific request, copies of such files, documents, and other materials shall be appropriately authenticated.

3. Originals of files, documents, and other materials which have been furnished to the applicant Authority shall be returned at the earliest opportunity. The rights of the requested Authority or of third parties relating thereto shall remain unaffected. Upon request, originals necessary for adjudicative or similar purposes shall be returned without delay.

4. Upon the request of the Custom Authority of one Contracting Party, the Customs Authority of the other Contracting Party shall, at its discretion, authorize its employees, if such employees consent to do so, to appear as witnesses in judicial or administrative proceedings in the

territory of the applicant Contracting Party, and to produce such files, documents, and other materials, or authenticated copies thereof, as may be considered necessary for the proceedings. Such a request shall specify the time, place, and type of proceedings and in what capacity the employee shall testify.

ARTICLE 14

Costs

1. The Customs Authorities of the Contracting Parties shall waive all claims for the reimbursement of costs incurred in the execution of the present Protocol, with the exception of expenses for witnesses, fees of experts, and the costs of interpreters other than government employees.

2. If expenses of a substantial and extraordinary nature are, or will be required, in order to execute the request, the Customs Authorities of the Contracting Parties shall consult to determine the terms and conditions under which the request shall be executed, as well as the manner in which the costs shall be borne.

ARTICLE 15

Implementation

1. The management of this Protocol shall be entrusted to the Customs Authorities of the Contracting Parties. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection.

2. After consultation, the Customs Authorities of the Contracting Parties may issue any administrative directives necessary for the implementation of this Protocol.

3. The Customs Authorities of the Contracting Parties may arrange for their investigation services to be in direct communication with each other.

ANNEX TO THE PROTOCOL 4

BASIC PRINCIPLES OF DATA PROTECTION

1. Personal data undergoing automatic processing shall be:

- a) obtained and processed fairly and lawfully;
- b) stored for specified and legitimate purposes and not used in a way incompatible with those purposes;
- c) adequate, relevant and not excessive in relation to the purposes for which they are stored;
- d) accurate and, where necessary, kept up to date;
- e) preserved in a form which permits identification of the data subjects for no longer than is required for the purpose for which those data are stored.

2. Personal data concerning health or sexual life, may not be processed automatically unless domestic law provides appropriate safeguards. The same shall apply to personal data relating to criminal convictions.

3. Appropriate security measures shall be taken for the protection of personal data stored in automated data files against unauthorised destruction or accidental loss as well as against unauthorised access, alteration or dissemination.

4. Any person shall be enabled:

- a) to establish the existence of an automated personal data file, its main purposes, as well as the identity and habitual residence or principal place of business of the controller of the file;
- b) to obtain at reasonable intervals and without excessive delay or expense confirmation of whether personal data relating to him are stored in the automated data file as well as communication to him of such data in an intelligible form;
- c) to obtain, as the case may be, rectification or erasure of such data if they have been processed contrary to the provisions of domestic law giving effect to the basic principles set out in principles 1 and 2 of this Annex;
- d) to have remedy if a request for communication or, as the case may be, communication, rectification or erasure as referred to in paragraphs b and c of this principle is not complied with.

5. No exception to the provisions under principles 1, 2 and 4 of this Annex shall be allowed except within the limits defined in this principle.

6. Derogation from the provisions under principles 1, 2 and 4 of this Annex shall be allowed when such derogation is provided for by the law of the Contracting Party and constitutes a necessary measure in a democratic society in the interest of:

- a) protecting State security, public safety, the monetary interests of the State or the suppression of criminal offences;
- b) protecting the data subject or the rights and freedoms of others.

7. Restrictions on the exercise of the rights specified in principle 4, paragraphs b, c and d of this Annex, may be provided by law with respect to automated personal data files used for statistics or for scientific research purposes where there is obviously no risk of an infringement of the privacy of the data subjects.

8. None of the provisions of this Annex shall be interpreted as limiting or otherwise affecting the possibility for a Contracting Party to grant data subjects a wider measure of protection than that stipulated in this Annex.

3. člen

Vlada Republike Slovenije lahko predpiše način izvajanja sporazuma ter postopek in pogoje razdeljevanja kvot za kmetijske in živilske izdelke, določene v sporazumu.

4. člen

Za izvajanje sporazuma skrbita Ministrstvo za ekonomske odnose in razvoj ter Ministrstvo za finance.

5. člen

Ta zakon začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije - Mednarodne pogodbe.

Št. 311-04/99-29/1

Ljubljana, dne 23. marca 1999

Predsednik
Državnega zbora
Republike Slovenije
Janez Podobnik, dr. med. l. r.

VSEBINA

22. Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Hrvaško (BHRPT) 193

ISSN 1318-0932



Izdajatelj Služba Vlade RS za zakonodajo – Direktor Tone Dolčič –
Založnik Uradni list RS, d.o.o. – Direktor Marko Polutnik – Urednica Marija
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