



URADNI LIST

REPUBLIKE SLOVENIJE

MEDNARODNE POGODBE

Številka 12 (Uradni list RS, št. 46)

28. julij 1994

ISSN 1318-0932

Leto IV

68.

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

UKAZ

O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO IN SLOVAŠKO REPUBLIKO

Razglasjam Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Slovaško republiko, ki ga je sprejel Državni zbor Republike Slovenije na seji dne 20. junija 1994.

Št. 012-01/94-75

Ljubljana, dne 28. junija 1994.

Predsednik
Republike Slovenije
Milan Kučan l. r.

ZAKON

O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO IN SLOVAŠKO REPUBLIKO

1. člen

Ratificira se Sporazum o prosti trgovini med Republiko Slovenijo in Slovaško republiko, podpisan v Ljubljani 22. decembra 1993.

2. člen

Sporazum se v izvirniku v angleškem jeziku in v prevodu glasi:

FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF SLOVENIA AND THE SLOVAK REPUBLIC

PREAMBLE

The Republic of Slovenia and the Slovak Republic /hereinafter called the contracting Parties/,

Having regard to the Memorandum on the liberalization of the mutual trade relations between the Republic of Slovenia and the Slovak Republic of 28 July 1993,

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,

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 princi-

ples 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,

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

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

Have decided as follows:

Article 1

Objectives

1. The contracting Parties shall gradually establish a free trade area in accordance with the provisions of the present Agreement and in conformity with Article XXIV of the General Agreement on Tariffs and Trade

in a transitional period ending on 1 January 1996, at the latest.

2. The objectives of the present Agreement are:

/a/ to promote through the expansion of trade the harmonious development of the economic relations between the contracting Parties and thus to foster in the contracting Parties the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability,

/b/ to provide fair conditions of competition for trade between the contracting Parties,

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

CHAPTER I. INDUSTRIAL PRODUCTS

Article 2

Scope

The provisions of this Chapter shall apply to industrial products originating in the contracting Parties. 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.

Article 3

Customs duties on imports

1. No new customs duty on imports shall be introduced in trade between the contracting Parties.

2. Customs duties on imports shall be abolished in accordance with the provisions in Protocol 1 of this Agreement.

Article 4

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 applicable on the 1 January 1993.

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 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 contracting Parties shall communicate to each other their respective national basic rates of duties.

Article 5

Charges equivalent to duties

1. No new charge having an effect equivalent to a customs duty on imports shall be introduced in trade between the contracting Parties.

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, except as provided for in Annex II.

Article 6

Fiscal duties

The provisions of Article 3 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 contracting Parties.

2. The contracting Parties shall abolish between them on the day of the entry into force of this Agreement any customs duties on exports and charges having equivalent effect.

Article 8

Quantitative restrictions on imports and measures having equivalent effect

1. No new quantitative restrictions on imports or measures having equivalent effect shall be introduced in trade between the contracting Parties.

2. All quantitative restrictions and measures having equivalent effect on imports of products originating in the contracting Parties shall be abolished on the date of the entry into force of this Agreement, except as provided for in Annex III.

Article 9

Quantitative restrictions on exports and measures having equivalent effect

1. No new quantitative restrictions on exports or measures having equivalent effect shall be introduced in trade between the contracting Parties.

2. The contracting Parties do not apply any quantitative restrictions on exports or measures having equivalent effect.

Article 10

Information procedure on draft technical regulations

1. The contracting Parties shall notify each other at the earliest practicable stage and in accordance with the provisions laid down in Annex IV of draft technical regulations and draft amendments thereto, which they intend to issue.

2. The Joint Committee shall decide on the date for implementing the provisions in paragraph 1.

CHAPTER II. AGRICULTURAL PRODUCTS

Article 11

Scope

The provisions of this Chapter shall apply to agricultural products originating in the contracting Parties to this Agreement. The term "agricultural products"

means for the purpose of this Agreement the products falling within Chapters 1 to 24 of the Harmonized Commodity Description and Coding System and the products listed in Annex I.

Article 12

Exchange of concessions

1. The contracting Parties to this Agreement grant each other the concessions, specified in the Protocol 2 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 contracting Parties,
- the particular sensitivity of the agricultural products,
- the rules of their agricultural policies,
- the consequences of the Multilateral Trade Negotiations under the General Agreement on Tariffs and Trade,

the contracting Parties shall examine the possibilities of granting each other further concessions.

Article 13

Concessions and agricultural policies

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

2. The contracting Parties shall notify each other changes in their respective agricultural policies pursued or measures applied which may affect the conditions of agricultural trade between them as provided for in this Agreement. On the request of a contracting Party prompt consultations shall be held to examine the situation.

Article 14

Specific safeguards

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

Article 15

Veterinary, Health and Phytosanitary measures

Measures concerning phytosanitary control of plants and phytopharmaceutical preparations will be harmonized with European Union legislation and between the contracting Parties to this Agreement.

The veterino-sanitary measures and the work of the veterinary services will be in accordance with the

Office International des Epizooties codex and other international conventions in this field. The services commit themselves that they will not introduce discriminatory or other unusual measures which would limit the flow of information, animals, plants or products.

CHAPTER III.

GENERAL PROVISIONS

Article 16

Rules of origin and co-operation in customs administration

1. Protocol 3 lays down the rules of origin and related methods of administrative co-operation.

2. The contracting 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 and 28 of 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.

Article 17

Internal taxation

1. The contracting 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 contracting Parties.

2. Products exported to the territory of one of the contracting 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; the protection of health and life of humans, animals or plants; the protection of national treasures possessing artistic, historic or archaeological value; protection of intellectual property or rules relating to gold or silver or the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the contracting Parties.

Article 19

Security exceptions

Nothing in this Agreement shall prevent a contracting 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 fissionable materials or the materials from which they are derived;

or

(iii) taken in time of war or other serious international tension.

Article 20

State monopolies

1. The contracting Parties shall adjust progressively any State monopoly of commercial character so as to ensure that by the end of the fifth year after the entry into force of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the contracting Parties.

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

Article 21

Payments

1. Payments in freely convertible currencies relating to trade in goods between the contracting Parties and the transfer of such payments to the territory of the contracting Party to this Agreement, where the creditor resides, shall be free from any restrictions.

2. The contracting 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 participates.

3. Notwithstanding paragraph 2, until Article VIII of the Articles of the Agreement of the International Monetary Fund becomes applicable for the contracting Parties, the contracting Parties reserve the right to apply exchange restrictions on the grant or acceptance of short and medium term credits related to trade in goods to the extent permitted according to their status under the International Monetary Fund, provided that these restrictions are applied in a nondiscriminatory manner as regards the origin of the products and that they are not applied only to specific products or kind of products.

The restrictions shall be of limited duration and shall be eliminated when conditions no longer justify their maintenance. The contracting Party shall inform the other contracting Party promptly of the introduction of such measures and of any changes therein.

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 contracting 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 contracting Parties as a whole or in 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 contracting 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 insofar 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 the provisions stipulated in 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 contracting Party considers that a given practice is incompatible with paragraphs 1, 2 and 3 of this Article and if such practice causes or threatens to cause serious prejudice to the interest of that contracting 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.

Article 23

State Aid

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

2. The provisions of paragraph 1 shall not apply to products referred to in Chapter II.

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

5. If a contracting 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 such rules, and if such practice causes or threatens to cause serious prejudice to the interest of that contracting 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.

Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade and any other relevant instrument negotiated under its auspices which are applicable between the contracting Parties.

Article 24

Public Procurement

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

2. The contracting Parties shall progressively develop their respective regulations for public procurement with a view to grant suppliers of the other contracting Party by the end of 1998, at the latest, access to contract award procedures on their respective public procurement markets according to the provisions of the Agreement on Government Procurement of 12 April 1979 related to the General Agreement on Tariffs and Trade, as amended by a Protocol of Amendments of 2 February 1987.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article and may recommend practical modalities of implementing the provisions of paragraph 2 of this Article so as to ensure free access, transparency and full balance of rights and obligations.

4. During the examination referred to in paragraph 3 of this Article, the Joint Committee may consider, especially in the light of developments in this area in international relations, the possibility of extending the coverage and/or the degree of the market opening provided for in paragraph 2.

5. The contracting Parties shall endeavor to accede to the relevant Agreements negotiated under the auspices of the General Agreement on Tariffs and Trade.

Article 25

Protection of intellectual property

1. The contracting 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. The protection shall be gradually improved and, before the end of the fifth year after the entry into force of this Agreement, of a level corresponding to the substantive standards of the multilateral agreements which are specified in Annex V.

2. For the purpose of this Agreement "intellectual property protection" includes in particular protection of copyright, comprising computer programs and databases, and neighbouring rights, trade marks, geographical

indications, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information on know-how.

3. Protection of topographies of integrated circuits ensured by any contracting Party shall be granted on reciprocal basis.

4. The contracting Parties shall co-operate in matters of intellectual property. They shall hold, upon request of any contracting Party, expert consultations on these matters, in particular on activities relating to the existing or to future international conventions on harmonization, administration and enforcement of intellectual property and on activities in international organizations, such as the General Agreement on Tariffs and Trade, World Intellectual Property Organization, as well as relations of contracting Parties with third countries on matters concerning intellectual property.

Article 26

Dumping

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

Article 27

General safeguards

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

Article 28

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 3 may be taken by any of the contracting 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 contracting Party concerned to products originating in the other contracting Party introduced by these measures may not exceed 25% ad valorem and shall maintain an element of preference for products originating in the contracting 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 contracting Party as defined in Chapter I., during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee.

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

6. The contracting Party concerned shall inform the other contracting Party of any exceptional measures it intends to take and, at the request of the other contracting Party, consultations shall be held within the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures the contracting 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 leads to:

/a/ re-export towards a third country against which the exporting contracting 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 contracting Party; and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting contracting Party, that contracting Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 31.

Article 30

Fulfillment of obligations

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

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 the present Article, the contracting Parties shall endeavor to solve any differences between them through direct consultations.

2. In the event of a contracting Party subjecting imports of products liable to give rise to the situation referred to in Article 27 to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows, it shall inform the other contracting Party.

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

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

/b/ As regards Article 30, the contracting 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 first notification to the other contracting Party.

/c/ As regards Articles 22 and 23, the contracting 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 contracting 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 contracting 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 notified immediately to the other contracting Party. They shall be restricted with regard to their extent and to their duration to what is strictly necessary in order to rectify the situation giving rise to their application and shall not be in excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of this Agreement.

6. The safeguard measures taken shall be the subject 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 contracting Party concerned may, in the cases of Articles 26, 27 and 29, apply forthwith the provisional measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the contracting Parties shall take place as soon as possible within the Joint Committee.

Article 32

Balance of payments difficulties

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

2. Where one of the contracting Parties is in serious balance of payments difficulties, or under imminent threat thereof, the contracting Party concerned may, in accordance with the conditions established under the General Agreement on Tariffs and Trade, 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 contracting Party concerned shall inform the other contracting Party forthwith of their introduction and, whenever practicable, of a time schedule for their removal.

Article 33

Evolutionary clause

1. Where a contracting Party considers that it would be useful in the interests of the economies of the contracting 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 contracting Party. The contracting Parties may instruct the Joint Committee to examine such a request and, where appropriate, to 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 contracting Parties in accordance with their national legislation.

Article 34

The Joint Committee

1. The contracting Parties agree to set up the Joint Committee composed of representatives of the contracting 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 contracting Parties shall exchange information and, at the request of any contracting Party, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the contracting Parties.

4. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make 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 contracting Party may request that a meeting be held.

2. The Joint Committee shall act by common agreement.

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

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

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

Article 36

Trade relations governed by this and other Agreements

1. This Agreement shall apply to trade relations between the Republic of Slovenia and the Slovak Republic.

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

Article 37

Annexes and Protocols

The Annexes I-V and the Protocols 1-3 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.

Article 38

Amendments

Amendments to this Agreement other than those referred to in paragraph 4 of Article 34 which are approved by the Joint Committee are subject to acceptance by both contracting Parties in accordance with their national legislation.

Amendments shall enter into force on the date of a receipt of a last diplomatic note confirming that all procedures required by the national legislations for the entry into force of the amendments by each contracting Party have been completed.

Article 39

Entry into force

1. This Agreement shall be subject to ratification in accordance with the applicable procedures of each contracting Party and instruments of ratification shall be exchanged at Ljubljana as soon as possible.

2. This Agreement shall enter into force upon the exchange of instruments of ratification.

3. Contracting Parties may already at the time of signature declare that they shall apply this Agreement provisionally if this Agreement cannot enter into force

by 1 January 1994. In this case the Joint declaration shall constitute an integral part of this Agreement.

Article 40 Termination

This Agreement shall remain in force until terminated by a contracting Party. Each contracting Party may terminate the Agreement including the provisional application by means of a written notification through the diplomatic channels to the other contracting Party.

In such event the Agreement shall cease to have effect six months after the date of which the notification was received by the other contracting Party.

Done at Bratislava this twentysecond day of December 1993 in two originals in the English language.

For the Republic of Slovenia
Davorin Kračun (s)

For the Slovak Republic
Jan Ducki (s)

RECORD OF UNDERSTANDINGS

1. The contracting Parties declare their readiness to examine within 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 General Agreement on Tariffs and Trade applies.

2. As regards paragraph 2 of Article 4, the contracting 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 contracting Parties will be preserved.

3. The contracting Parties would apply the automatic licences which will not negatively influence the development of mutual trade and will be in accordance with of General Agreement on Tariffs and Trade rules. The contracting Parties agree that Article 9 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, the contracting Parties:

- shall aim at ensuring their greatest possible conformity with the relevant criteria and rules used under the Agreements between each of the contracting Parties of 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 the conditions under which actions against state aid practices may be taken.

5. Concerning paragraph 4 of Article 23 the Joint Committee shall within one year following the entry into force of this Agreement discuss and adopt the necessary rules for the implementation of transparency measures.

6. Those concessions listed in Annexes to the Protocol 2 which are classified in the Combined Nomenclature of Description and Coding of Goods will be administered by the Republic of Slovenia in accordance to its national Harmonized System of Description and Coding of Goods at the six digits level until the Republic of Slovenia would apply the Combined Nomenclature. It will be taken care of that the products listed in the column "Description of products" will be included in the application. Disputes which might arise because of administering the Combined and Harmonized Nomenclature System will be settled by consultations between the contracting Parties.

7. The contracting Parties to this Agreement recognize the growing importance of the trade in services. In their efforts to gradually develop and broaden their co-operation they will co-operate with the aim of achieving a gradual liberalization and mutual opening of markets for trade in services.

The contracting Parties will discuss in the Joint Committee this co-operation with the aim to develop and deepen their relations under this Agreement.

JOINT DECLARATION

The Republic of Slovenia and the Slovak Republic declare that in the case the Agreement cannot enter into force by 1 January 1994 they shall apply it provisionally as from that date.

ANNEX I

List of products referred to in Articles 2 and 11:

ex 3502	Albumins, albuminates and other albumin derivatives:
ex 3502 10	- Egg albumin:
3502 10 91	- - - Dried /e.g. in sheets, scales, flakes, powders/
3502 10 99	- - - Other
ex 3502 90	- Other
	- - Albumins, other than egg albumin:
	- - - Milk albumin /lactalbumin/
3502 90 51	- - - Dried /e.g. in sheets, scales, flakes, powders/
3502 90 59	- - - Other
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork
5201,00	Cotton, not carded or combed
5301	Flax, raw or processed but not spun, flax tow and waste /incl. yarn waste and gartnetted stock/

5302 True hemp /Cannabis sativa/, raw or processed but not spun; tow and waste of true hemp /incl. yarn waste and gartnetted stock/

ANNEX II

/referred to in paragraph 2 of Article 5/

The Republic of Slovenia shall gradually abolish on its imports from the Slovak Republic the following charge having an effect equivalent to customs duties applied in 1993 on ad valorem basis, so that each year specified below shall be applied as follow:

- 15% import tax on imports of used automobiles and motor vehicles for the transportation of goods

1994	1995	from 1. 1. 1996
15 %	15%	-

ANNEX III

/referred to in paragraph 2 of Article 8/

The Slovak Republic shall abolish, at the latest by 1 January 2001 quantitative restrictions on imports and measures having an equivalent effect thereto on products originating in the Republic of Slovenia listed below.

Heading No.	CN Code	Description of products
	0808 10 31	Apples
	- 0808 10 89	
	2612 10	Uranium ores and concentrates
2701		Coal, briquettes, ovoids and similar solid fuels manufactured from coal
		- Coal suitable for coking
		- Coal for the production of energy
2702		Lignite, whether or not agglomerated excluding jet
2844		Radioactive chemical elements and radioactive isotopes /including the fissile or fertile chemical elements and isotopes/ and their compounds
	2844 10 00	- Natural uranium and its compounds, alloys, dispersions /including cermetes/, ceramic products and mixtures containing natural uranium or natural uranium compounds
	2844 20	- Uranium enriched in U235 and its compounds, plutonium and its compounds, alloys, dispersions /including cermetes/, ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products

Heading No.	CN Code	Description of products
	2844 50 00	Spent /irradiated/ fuel elements /cartridges/ of nuclear reactors

4707		Waste and scrap of paper or paper-board
	8401 30 00	Fuel elements /cartridges/, non-irradiated

ANNEX IV

/referred to in paragraph 1 of Article 10/

PROCEDURE**FOR THE NOTIFICATION OF DRAFT TECHNICAL REGULATIONS****Article 1**

For the purpose of this procedure the following meanings shall apply:

/a/ "Technical specification": a specification contained in a document which lays down the characteristic required of a product such as level of quality, performance, safety or dimensions, including the requirements applicable to the product as regards terminology, symbols, testing and test methods, packaging, marking or labelling;

/b/ "Technical regulations": technical specifications, including the relevant administrative provisions, the observance of which is compulsory, de iure or de facto, in the case of marketing or use in a contracting Party or in a major part of it, except those laid down by local authorities;

/c/ "Draft technical regulation": the text of a technical specification including administrative provisions, formulated with the aim of enacting it or of ultimately having it enacted as a technical regulation, the text being in a stage of preparation at which substantial amendments can still be made;

/d/ "Products": all goods covered by this Agreement.

Article 2

1. The notification shall:

/a/ include the full text of the draft technical regulations both in the original language and in a full translation or a summary into English;

/b/ indicate whether the draft technical regulation is identical with a technical specification in the subject matter concerned, worked out by an international or regional body, or whether it deviates from such specifications; when deviating from such specifications the reasons for the deviations shall be given;

/c/ state the name and address of the national authority competent to give further information on the regulation;

/d/ include the envisaged date of entry into force.

2. Where a draft technical regulation merely transposes the full text of an international or European standard, information regarding the relevant standard shall suffice.

Article 3

Each contracting Party may ask for further information on a draft technical regulation notified in accordance with this procedure.

Article 4

1. The contracting Party may make comments upon the communicated draft technical regulations.

2. The contracting Parties shall exchange information on their Enquiry Points.

Article 5

The time-limit for comments on notifications shall be three months from the date of receipt by the contracting Party of the text of the draft regulation. During this period the draft technical regulation may not be adopted.

Article 6

An additional notification shall indicate to what extent it has been possible to take account of any comments received from the contracting Party, any change of substance made as compared with the notified draft, as well as the date of entry into force of the regulation.

Article 7

The standstill period of three months shall however not apply when for urgent reasons relating to the protection of public health or safety, the protection of health and life of animals or plants, the competent authorities are obliged to prepare technical regulations in a very short period of time in order to enact or introduce them immediately without any consultations being possible. The reasons which warrant the urgency of the measures taken shall be given.

Article 8

The contracting Parties shall, within the framework of this Agreement, hold regular consultations to ensure satisfactory functioning of the procedure.

ANNEX V

/referred to in paragraph 1 of Article 25/

ON INTELLECTUAL PROPERTY

The multilateral Agreements mentioned in paragraph 1 of Article 25 are the following:

- Paris Convention of 20 March 1883 for the Protection of Industrial Property /Stockholm Act, 1967/;
- Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works /Paris Act, 1971/;
- International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations /Rome Convention/;
- European Patent Convention of 5 October 1973.

PROTOCOL 1

/referred to in paragraph 2 of Article 3/

**ABOLITION OF CUSTOMS DUTIES
BETWEEN THE REPUBLIC OF SLOVENIA AND
THE SLOVAK REPUBLIC**

1. Customs duties on imports applicable in the Slovak Republic 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, 1994 – to 50% of the basic duty,
- on January 1, 1995 – to 25% of the basic duty,
- on January 1, 1996 – the remaining duties shall be eliminated.

2. Customs duties on imports applicable in the Slovak Republic to products originating in the Republic of Slovenia not listed in Annex A to this Protocol shall be abolished on the date of entry into force of this Agreement.

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

- on January 1, 1994 – to 50% of the basic duty,
- on January 1, 1995 – to 25% of the basic duty,
- on January 1, 1996 – the remaining duties shall be eliminated.

4. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Slovak Republic listed in Annex B1 to this Protocol shall be progressively reduced in accordance with the following timetable:

- on January 1, 1994 – to 92% of the basic duty
- on January 1, 1995 – to 82% of the basic duty
- on January 1, 1996 – to 70% of the basic duty
- on January 1, 1997 – to 50% of the basic duty
- on January 1, 1998 – to 25% of the basic duty
- on January 1, 1999 – the remaining duties shall be eliminated.

This reduction is valid only for the period in which passenger cars made in the Republic of Slovenia and imported to the Slovak Republic do not comply with the conditions of Protocol 3 of this Agreement. In case these passenger cars comply with the conditions of Protocol 3 of this Agreement customs duties on imports applicable in the Republic of Slovenia to passenger cars made in the Slovak Republic shall be completely eliminated.

5. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Slovak Republic not listed in Annexes B and B1 to this Protocol shall be abolished on the date of entry into force of this Agreement.

ANNEX A TO PROTOCOL 1

(HS CODE)

271000	410431	480522	511111	520833	521152	640230	711411
280110	410439	480523	511119	520839	521159	640291	711419
280610	410511	480529	511120	520841	521211	640299	711420
281512	410512	480550	511130	520842	521212	640311	720211
282300	410519	480560	511190	520843	521213	640319	720219
282890	410520	480570	511211	520849	521214	640320	720221
283322	410710	480580	511219	520851	521215	640330	720229
283522	410790	480620	511220	520852	521221	640340	720230
283523	430220	480710	511230	520853	521222	640351	720249
283531	430230	480810	511290	520859	521223	640359	720270
284910	441010	480920	520511	520911	521224	640391	720280
290362	441111	481011	520512	520912	521225	640399	720291
291731	441119	481012	520513	520919	540231	640411	720299
291732	441131	481021	520514	520921	540232	640419	720450
360200	441139	481029	520515	520922	540233	640420	720811
390610	441191	481031	520521	520929	540241	640510	720812
390910	441199	481032	520522	520931	540251	640520	720813
390930	441212	481039	520523	520932	540261	640590	720814
390940	441219	481110	520524	520939	540410	640610	720821
391510	441221	481131	520531	520941	540500	640620	720822
391520	441229	481139	520532	520942	540610	640691	720823
391530	441291	481410	520533	520943	540620	690890	720824
391590	441299	481420	520534	520949	550120	691190	720831
391810	441400	481430	520541	520951	550200	691410	720832
392051	441510	481490	520542	520952	560741	700100	720833
392059	441520	481610	520543	520959	560749	700311	720834
392092	441600	481620	520544	521011	560750	700319	720835
392094	441700	481720	520611	521012	560790	700320	720841
392112	441810	481810	520612	521019	630221	700330	720842
392210	441820	481820	520613	521021	630222	700410	720843
392220	441830	481830	520614	521022	630229	700490	720844
392290	441840	481840	520621	521029	630231	700510	720845
392310	441850	481910	520622	521031	630232	700521	720890
392330	441890	481920	520623	521032	630239	700529	720911
392390	441900	481930	520624	521039	630251	700530	720912
392520	470710	481940	520631	521041	630252	700600	720913
392590	470720	481950	520632	521042	630253	700711	720914
401010	470730	481960	520633	521049	630259	700719	720921
401091	470790	482020	520634	521051	630260	700721	720922
401099	480240	482030	520641	521052	630291	700729	720923
401110	480251	482040	520642	521059	630292	701010	720924
401120	480252	482050	520643	521111	630293	701090	720931
401140	480253	482090	520644	521112	630299	701120	720932
401150	480260	482210	520811	521119	630419	701200	720933
401199	480300	482290	520812	521121	630492	701310	720934
401210	480441	482320	520813	521122	630493	701321	720941
401220	480442	490300	520819	521129	630499	701329	720942
401290	480449	490510	520821	521131	630790	701331	720943
401390	480451	490700	520822	521132	640110	701332	720944
410410	480452	490810	520823	521139	640191	701339	720990
410421	480459	490890	520829	521141	640192	701391	721011
410422	480510	490900	520831	521142	640199	701399	721012
410429	480521	491110	520832	521143	640211	711311	721020
				521149	640219	711319	721031
				521151	640220	711320	721039

721041	721729	731300	732620	780200	852290	920190
721049	721731	731411	732690	780300	852810	930200
721050	721732	731419	740610	780420	852820	930320
721060	721733	731420	740620	780500	852910	930330
721070	721739	731430	740721	780600	853110	930400
721090	722510	731441	740819	790310	853620	940210
721111	722530	731442	740822	790390	853641	940330
721112	722880	731449	741011	790400	853649	940340
721121	730110	731511	741012	790500	853661	940350
721122	730120	731512	741021	790710	853669	940360
721129	730220	731519	741022	790790	853921	940390
721130	730230	731520	741110	800520	853931	940520
721141	730240	731581	741121	800600	853940	940540
721149	730300	731582	741122	820231	854620	950611
721190	730410	731589	741129	821510	860310	
721210	730420	731590	741210	821520	860390	
721221	730431	731700	741220	821591	860400	
721229	730439	731811	741300	821599	860500	
721230	730441	731812	741510	841451	860610	
721240	730449	731813	741521	841822	860620	
721250	730451	731814	741531	841829	860630	
721260	730459	731815	741532	841861	860691	
721310	730490	731816	741539	841869	860692	
721320	730511	731819	741700	843240	860699	
721331	730512	731829	741810	843621	870310	
721339	730519	731920	741820	845011	870321	
721341	730520	731930	741991	845090	870323	
721349	730531	731990	741999	845240	870324	
721350	730539	732010	750400	845939	870331	
721420	730590	732020	750800	848110	870332	
721430	730610	732090	760310	848130	870333	
721440	730620	732111	760320	848140	870390	
721450	730630	732112	760410	848180	871190	
721460	730640	732113	760421	848490	901811	
721510	730650	732181	760429	850611	901831	
721520	730660	732182	760511	850612	901832	
721530	730690	732183	760519	850613	901841	
721540	730721	732211	760521	850619	901849	
721590	730722	732219	760529	850620	901890	
721610	730723	732290	760611	850690	901920	
721621	730729	732310	760612	850730	902211	
721622	730791	732391	760691	850940	902300	
721631	730792	732392	760711	850980	902410	
721632	730793	732393	760719	851010	902480	
721633	730799	732394	760720	851020	902520	
721640	730810	732399	760810	851631	902610	
721650	730820	732410	760820	851632	902620	
721660	730840	732421	761010	851633	902810	
721711	730900	732429	761090	851640	902830	
721712	731010	732490	761100	851660	902910	
721713	731021	732510	761210	851671	903031	
721719	731029	732591	761510	851672	903039	
721721	731100	732599	761520	851679	910690	
721722	731210	732611	761610	851680	920110	
721723	731290	732619	761690	851910	920120	

ANNEX B TO PROTOCOL 1

(HS CODE)

250510	401210	481630	520532	520922	540233	630629	680790
250621	401220	481690	520533	520929	540241	630631	680800
250840	401290	481720	520534	520931	540251	630639	681011
252329	401320	481730	520535	520932	540261	630641	681019
252390	401390 ^(3,4)	481820	520541	520939	540410	630649	681020
253090	440610	481830	520542	520941	550931	630691	681091
270210	440690	481840	520543	520942	550932	630699	681099
271000	441010	481890	520544	520943	550961	630710	681110
280110	441090	481930	520545	520949	550962	630720	681120
280610	441111	482010	520612	520951	550969	630790	681130
281512	441119	482110	520614	520952	560300	630800	681190
281810	441121	482190	520615	520959	590310	630900	681270
282300	441129	482311	520621	521011	590320	631010	690100
282890 ⁽¹⁾	441131	482319	520622	521012	590390	631090	690390
283322	441139	482330	520623	521019	590491	640110	690410
283522	441191	482340	520624	521021	630120	640191	690490
283523	441199	482351	520625	521022	630130	640192	690510
283531	441211	482359	520631	521029	630140	640199	690590
283539	441212	482360	520632	521031	630190	640211	690600
283990	441219	482370	520633	521032	630210	640219	690810
284910	441221	482390	520634	521039	630221	640220	690890
291211	441229	490110	520635	521041	630222	640230	690911
291714	441291	490191	520641	521042	630229	640291	691200
291731	441299	490199	520642	521049	630231	640299	691410
291732	441300	490700	520643	521051	630232	640311	691490
291735	441510	490810	520644	521052	630239	640319	700719
321410	441520	490890	520645	521059	630240	640320	701090
340220	470720	490900	520710	521111	630251	640330	701321
340290	470730	491000	520790	521112	630252	640340	701329
360200 ⁽²⁾	480100	491110	520811	521119	630253	640351	701331
382390	480260	491191	520812	521121	630259	640359	701339
390610	480300	491199	520813	521122	630260	640391	701391
390910	480411	511111	520819	521129	630291	640399	701399
390930	480419	511119	520821	521131	630292	640411	701690
390940	480421	511120	520822	521132	630293	640419	701990
391810	480429	511130	520823	521139	630299	640420	720811
392051	480510	511190	520829	521141	630311	640510	720812
392092	480910	511211	520831	521142	630319	640520	720813 ⁽⁵⁾
392094	480990	511219	520832	521143	630391	640590	720814 ⁽⁶⁾
392112	481011	511220	520833	521149	630399	640610	720822 ⁽⁷⁾
392210	481012	511230	520839	521151	630411	640620	720823 ⁽⁸⁾
392310	481021	511290	520841	521152	630419	640691	720824 ⁽⁹⁾
392330	481029	520511	520842	521159	630491	680100	720831
392390	481031	520512	520843	521211	630492	680210	720832
392590	481032	520513	520849	521212	630493	680222	720833
401010	481039	520514	520851	521213	630499	680292	720834
401091	481091	520515	520852	521214	630510	680299	720835
401099	481099	520521	520853	521215	630531	680421	720841
401110	481131	520522	520859	521221	630539	680422	720842
401120	481410	520523	520911	521222	630590	680423	720843
401140	481420	520524	520912	521223	630611	680430	720844
401150	481430	520525	520919	521224	630612	680510	720845
401199	481490	520531	520921	521225	630619	680520	720890
				540231	630621	680530	720911
				540232	630622	680610	720912

720913	721460	722540	730721	841013	852810
720914	721510	722550	730722	841090	852820
720921	721520	722590	730723	841370	853510
720922	721530	722610	730729	841451	853521
720923	721540	722620	730791	841459	853529
720924	721590	722691	730792	841510	853530
720931	721610	722692	730793	841810	853540
720932	721621	722699	730799	841822	853590
720933	721622	722710	730810	841829	853610
720934	721631	722720	730820	841861	853620
720941	721632	722790	730830	841869	853630
720942	721633	722810	730840	842310	853641
720943	721640	722820	730890	842710	853649
720944	721650	722830	730900	842720	853650
720990	721660	722840	731010	842790	853661
721011	721690	722850	731021	842831	853669
721012	721711	722860	731029	842920	853690
721020	721712	722870	731411	843240	853710
721031	721713	722880	731419	843320	853720
721039	721719	722910	731511	845710	853810
721041	721721	722920	731512	845720	853890
721049	721722	722990	731519	845730	860310
721050	721723	730110	731520	845811	860390
721060	721729	730120	731581	845819	860400
721070	721731	730210	731582	845891	860500
721090	721732	730220	731589	845899	860610
721111	721733	730230	731590	845910	860620
721112	721739	730240	731700	845921	860630
721119	721911	730290	731811	845929	860691
721121	721912	730300	731812	845939	860692
721122	721913	730410	731813	845940	860699
721129	721914	730420	731814	845951	860900
721130	721921	730431	731815	845959	871200
721141	721922	730439	731816	845961	890310
721149	721923	730441	731819	845969	940210
721190	721924	730449	731821	848110	940520
721210	721931	730451	731822	848130	940540
721221	721932	730459	731823	848140	940591
721229	721933	730490	731824	848180	
721230	721934	730511	731829	848410	
721240	721935	730512	732010	848490	
721250	721990	730519	732020	850140	
721260	722011	730520	732090	850151	
721310	722012	730531	732510	850152	
721320	722020	730539	732591	850153	
721331	722090	730590	732599	850421	
721339	722100	730610	732611	850422	
721341	722210	730620	732619	850423	
721349	722220	730630	732620	850431	
721350	722230	730640	732690	850432	
721410	722240	730650	761010	850433	
721420	722300	730660	761090	850434	
721430	722510	730690	820231	850440	
721440	722520	730711	841011	850450	
721450	722530	730719	841012	850490	

(1) valid only for position 2828902 according to the Slovenian Customs nomenclature

(2) valid only for position 3602001 according to the Slovenian Customs nomenclature

(3) valid only for position 4013903 according to the Slovenian Customs nomenclature

(4) valid only for position 4013909 according to the Slovenian Customs nomenclature

(5) valid only for position 7208139 according to the Slovenian Customs nomenclature

(6) valid only for position 7208149 according to the Slovenian Customs nomenclature

(7) valid only for position 7208229 according to the Slovenian Customs nomenclature

(8) valid only for position 7208239 according to the Slovenian Customs nomenclature

(9) valid only for position 7208249 according to the Slovenian Customs nomenclature

ANNEX B1 TO PROTOCOL 1

(HS CODE)

870321

870322⁽¹⁾

870323

870324

870331

870332

870333

870390

(1) with the exception of 87032219 according to the Slovak Customs nomenclature and 8703229 according to the Slovenian Customs nomenclature

PROTOCOL 2

/referred to in Article 12 /

EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN THE REPUBLIC OF SLOVENIA AND THE SLOVAK REPUBLIC

1. The reductions of customs duties agreed under this Protocol are related to the Most Favoured Nation duty rates /conventional duty rates/ applied at the time of actual importation.

2. Customs duties on imports applicable in the Slovak republic shall be reduced in respect of products listed in the Annex A to this Protocol and originating in the Republic of Slovenia by 50 per cen in the 1st year, starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

Customs duties on imports applicable in the Slovak Republic shall be reduced in respect of products listed in the Annex B to this Protocol and originating in the Republic of Slovenia in 5 equal annual steps by 10 per cen each, starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

Rate of duty on import of beer (HS 2203) originating in the Republic of Slovenia and applicable in the Slovak Republic (Annex A) shall be reduced to 15 per cen in the 1st year, starting from the entry into force of this Agreement.

3. Customs duties on imports applicable in the Republic of Slovenia shall be reduced in respect of products listed in the Annex C to this Protocol and originating in the Slovak Republic by 50 per cen in the 1st year, starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

Customs duties on imports applicable in the Republic of Slovenia shall be reduced in respect of products listed in the Annex D to this Protocol and originating in the Slovak Republic in 5 equal annual steps by 10 per cen each, starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

Rate of duty on import of beer (HS 2203) originating in the Slovak Republic and applicable in the Republic of Slovenia (Annex C) shall be reduced to 12 per cen in the 1st year, starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

4. For products listed in Annexes to this Protocol subject to import licensing import licenses shall be issued automatically up to the quantities specified therein.

ANNEX A TO PROTOCOL 2

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
1	2	3	4	5	6
0210	0210	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal			50 t
	0210 11 11		24	50	
	0210 11 19		25	50	
	0210 11 31		24	50	
	0210 11 39				
	to 19 90		25	50	
	0210 20		30	50	
	0210 90		24	50	
03	03	Fish and crustaceans, molluscs and other aquatic invertebrates (without 0301 93 live carp)			
	0301 91		7	50	
	0301 99		3	50	
	0302 11 00		1,3	50	
	0302 12 00				
	to 19 00		0,9	50	
	0302 21				
	to 65		0,5	50	
	0302 66 00		1,3	50	
	0302 69				
	to 70		0,9	50	
	0303 10 00		0,5	50	
	0303 21		1,3	50	
	0303 22 00				
	to 29 00		0,9	50	
	0303 31				
	to 75		0,5	50	
	0303 76 00		1,3	50	
	0303 77 00				
	to 78		0,5	50	
	0303 79				
	to 80 00		0,9	50	
	0304		0,5	50	
	0305 10 00		8	50	
	0305 20 00		0,3	50	
	0305 41 00		0,5	50	
	0305 42 00		1	50	
	0305 49		0,5	50	
	0305 51		1	50	
	0305 59				
	to 69		0,5	50	
0808	0808 10 5, 8	Apples fresh, other, from 1 January to 31 July			1.000 t
	0808 10 51				
	to 59		12	50	
	0808 10 81				
	to 89		3	50	

1	2	3	4	5	6
	0808 20	Pears and quinces, fresh			500 t
	0808 20 10				
	to 31		5	50	
	0808 20 33		3	50	
	0808 20 35				
	to 39		10	50	
	0808 20 90		2	50	
0809	0809 20	Cherries, fresh			
	0809 20 20				
	to 40		10	50	
	0809 20 60				
	to 80		5	50	
0810	0810 20,40	Other fruit, fresh	2	50	
1601	1601	Sausages and similar products of meat, meat offal or blood, food preparations based on these products	20	50	200 t
1602	1602	Other prepared or preserved meat, meat offal or blood			250 t
	1602 10 00				
	to 49		20	50	
	1602 50		30	50	
	1602 90 10		20	50	
	1602 90 31		5	50	
	1602 90 51		20	50	
	1602 90 61				
	to 69		30	50	
	1602 90 71				
	to 79		20	50	
	1602 90 99		10	50	
2001, 4	2001, 4	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved			80 t
	2001 10 00		22	50	
	2001 20 00		20	50	
	2001 90 20				
	to 30		13	50	
	2001 90 50		5	50	
	2001 90 65				
	to 95		13	50	
	2004 10				
	to 90 91		22	50	
	2004 90 95				
	to 99		11	50	
2008	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included			100 t
	2008 20				
	to 30		8	50	
	2008 40		5	50	
	2008 50				
	to 80		10	50	
	2008 91 00		20	50	
	2008 92		10	50	
	2008 99 11				
	to 19		20	50	
	2008 99 21				
	to 23		5	50	

1	2	3	4	5	6
	2008 99 25		20	50	
	2008 99 27		10	50	
	2008 99 32		20	50	
	2008 99 34				
	to 39		10	50	
	2008 99 41		20	50	
	2008 99 43		5	50	
	2008 99 45		10	50	
	2008 99 46		20	50	
	2008 99 48		10	50	
	2008 99 51		20	50	
	2008 99 53		5	50	
	2008 99 55		10	50	
	2008 99 61		20	50	
	2008 99 69				
	to 85		10	50	
	2008 99 91		20	50	
	2008 99 99		10	50	
2204	2204	Wine of fresh grapes, including fortified wines, grape must other than that of heading No 2009	25	50	1.000 hl
2208	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., spirits, liqueurs and other spirituous beverages, compound alcoholic preparations of a kind used for the manufacture of beverages			500 hl
	2208 10				
	to 20		25	50	
	2208 30		10	50	
	2208 40				
	to 50		15	50	
	2208 90		56	50	
2309	2309 90	Preparations of a kind used in animal feeding, other	4,8	50	
2402	2402	Cigars and cigarettes of tobacco or of tobacco substitutes (not produced under foreign licence)			100 t
	2402 10 00		52	50	
	2402 20 00				
	to 90 00		65	50	
			Final duty %		
2203	2203	Beer made from malt	24	15	

ANNEX B TO PROTOCOL 2

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
1	2	3	4	5	6
0105	0105	Live poultry-fowls of the species Gallus domesticus, ducks, geese, turkeys and quinea fowls	12	50	
0206	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen			
	0206 10 10		5	50	
	0206 10 91		7	50	
	0206 10 95				
	to 22 10		5	50	

1	2	3	4	5	6
	0206 22 90		7	50	
	0206 29 10				
	to 30 10		5	50	
	0206 30 21		7	50	
	0206 30 31				
	to 41 10		5	50	
	0206 41 91				
	to 99		7	50	
	0206 49				
	to 90		5	50	
0406	0406	Cheese and curd			
	0406 10				150 t
	to 90 88		10	50	
	0406 90 93				
	to 99		5,8	50	
0709	0709	Other vegetables, fresh of chilled (without 0709 60)			
	0709 10 00		3	50	
	0709 20 00		8	50	
	0709 30 00		3	50	
	0709 40 00		2,5	50	
	0709 51 10		10	50	
	0709 70 00				
	to 90 10		14	50	
	0709 90 60		10	50	
	0709 90 90		8	50	
0809	0809 40	Plums and sloes			
	0809 40 11		10	50	
	0809 40 19		3	50	
	0809 40 90		4	50	
0812	0812	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption			
	0812 10 00				
	to 90 10		5	50	
	0812 90 40		2	50	
	0812 90 50				
	to 90 90		5	50	
2007	2007 99 20, 39 51, 58	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			
	2007 99 20		25	50	
	2007 99 39		5	50	
	2007 99 51		25	50	
	2007 99 58		25	50	
2009	2009 80, 90	Fruit and vegetables juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter			
	2009 80 11				
	to 19		3,8	50	
	2009 80 34				
	to 82		3,8	50	
	2009 80 85				
	to 93		3,8	50	
	2009 80 96				
	to 98		3,8	50	

1	2	3	4	5	6
	2009 90 11				
	to 19		20	50	
	2009 90 21				
	to 29		5	50	
	2009 90 31				
	to 39		20	50	
	2009 90 51				
	to 59		5	50	
	2009 90 91				
	to 99		5	50	

ANNEX C TO PROTOCOL 2

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
1	2	3	4	5	6
0102	0102 9	Live bovine animals, other			
	0102 90 1				1.000 t
	to 3		10	50	
	0102 90 4				
	to 9		12	50	
0103	0103 9	Live swine, other			500 t
	0103 91 1		5	50	
	0103 91 2		12	50	
	0103 91 3				
	to 9		10	50	
	0103 92 1		5	50	
	0103 92 2		12	50	
	0103 92 3				
	to 9		10	50	
0104	0104	Live sheep and goats			
	0104 10 1		5	50	
	0104 10 2				50 t
	to 20 9		10	50	
0201, 2	0201, 2	Meat of bovine animals, fresh, chilled or frozen			50 t
	0201 10				
	to 20 1		12	50	
	0201 20 21				
	to 29		12	50	
	0201 20 31				
	to 30 1		12	50	
	0201 30 21				
	to 29		12	50	
	0201 30 31				
	to 9		12	50	
	0202 10				
	to 20 1		12	50	
	0202 20 21				
	to 29		12	50	
	0202 20 31				
	to 30 1		12	50	
	0202 30 21				
	to 29		12	50	
	0202 30 31				
	to 9		12	50	
0203	0203	Meat of swine, fresh, chilled or frozen	15	50	500 t

1	2	3	4	5	6
0210	0210	Meat and edible meat offal, salted, in brine, dried or smoked, edible flours and meals of meat or meat offal			50 t
	0210 11				
	to 20		15	50	
	0210 90		12	50	
0406	0406 ex	Sheep and goat cheese, white and blueveined cheese	12	50	50 t
0701	0701 9	Potatoes, fresh or chilled, other	10	50	250 t
0710	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen			500 t
	0710 10				
	to 30		10	50	
	0710 40		11	50	
	0710 80				
	to 90		10	50	
0712,3	0712, 3	Dried vegetables			
	0712 10				100 t
	to 20		10	50	
	0712 30 11				
	to 9		5	50	
	0712 90		10	50	
	0713 10 1		5	50	
	0713 10 9				
	to 31		10	50	
	0713 32 1				
	to 9		10	50	
	0713 33 1				
	to 9		10	50	
	0713 39 1				
	to 9		10	50	
	0713 40				
	to 90		5	50	
0808	0808 10 10	Cider apples, in bulk	12	50	2.000 t
0812	0812	Fruit and nuts, provisionally preserved, but unsuitable in that state for immediate consumption			30 t
	0812 10 1				
	to 20		12	50	
	0812 90 1				
	to 3		5	50	
	0812 90 5				
	to 9		12	50	
0904	0904	Pepper of genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta			30 t
	0904 11				
	to 2		5	50	
	0904 20 11				
	to 9		10	50	
1107	1107	Malt whether or not roasted	12	50	2.500 t
1108	1108	Starches, inulin	12	50	
					250 t
1601	1601	Sausages and similar products, of meat, meat offal or blood, food preparations based on these products	15	50	150 t
1602	1602	Other prepared or preserved meat, meat offal or blood			150 t
	1602 10		10	50	
	1602 20				
	to 90		15	50	

1	2	3	4	5	6
2001, 3, 4	2001, 3, 4	Vegetables, fruit, nuts and other edible parts of plants, mushrooms and truffles, prepared or preserved			80 t
	2001 10 1 to 90 5		20	50	
	2001 90 91 to 99		20	50	
	2003		20	50	
	2004 10		20	50	
	2004 90 1 to 99		20	50	
2204	2204	Wine of fresh grapes, including fortified wines, grape must be other than that of heading No 2009			1.500 hl
	2204 10 1 to 21 1		25	50	
	2204 21 21 to 29 1		25	50	
	2204 29 21 to 30		25	50	
2208	2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, spirits, liqueur and other spirituous beverages, compound alcoholic preparations of a kind used for the manufacture of beverages	25	50	500 hl
2402	2402	Cigars and cigarettes, of tobacco or of tobacco substitutes (not produced under foreign licence)	25	50	100 t
Final duty %					
2203	2203	Beer made from malt	20	12	1.500 hl

ANNEX D TO PROTOCOL 2

Heading No.	HS or CN code	Description of products	Current duty %	Final duty reduction %	Quota
1701	1701	Beet sugar, in solid form	17	50	100 t

PROTOCOL 3

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

TITLE I

Definition of the concept of "originating products"

ARTICLE 1

For the purpose of implementing this Agreement, and without prejudice to the provisions of Articles 2 and 3, the following products shall be considered as products originating in a contracting Party of this Agreement:

(a) products wholly obtained in that contracting Party within the meaning of Article 4;

(b) products obtained in that contracting Party incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing in that contracting Party within the meaning of Article 5, or that

(ii) such materials originate, in one of the contracting Parties of this Agreement.

ARTICLE 2

Products originating, within the meaning of this Protocol, in any contracting Party, and exported from one contracting Party to the other contracting Party in the same state or having undergone in the exporting

state working or processing not going beyond that referred to in paragraph 5 of Article 5 retain their origin.

ARTICLE 3

Cumulation with materials originating in the Czech Republic

1. Notwithstanding Article 1 (b) and subject to the provisions of paragraphs 2 and 4, materials originating in the Czech Republic within the meaning of the Protocol 3 annexed to the Agreement between the Republic of Slovenia and the Czech Republic, shall be considered as originating in a contracting Party and it shall not be necessary that such material have undergone sufficient working or processing there, provided however that they have undergone working or processing going beyond that referred to in paragraph 5 of Article 5 of this Protocol.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in the contracting Parties when the value added there exceeds the value of the materials used originating in the Czech Republic. If this is not so, the products concerned shall be considered for the purpose of implementing this Agreement or the Agreement between the Republic of Slovenia and the Czech Republic, as originating in the Czech Republic.

No account shall be taken in this allocation of materials originating in the Czech Republic which have undergone sufficient working or processing in the contracting Parties.

3. "Value added" shall be taken to be the ex-works price of the products minus the customs value of all the materials used which do not originate in the contracting Party where these products are obtained.

4. For the purpose of this Article identical rules of origin to those in this Protocol shall be applied in trade between the Republic of Slovenia and the Czech Republic.

ARTICLE 4

The following shall be considered as wholly obtained in a contracting Party within the meaning of subparagraph (a) of Article 1:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

ARTICLE 5

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the Chapters and the

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

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

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

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

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

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating products;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

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

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

8. Sets, within the meaning of General Rule 3 of the Harmonized System, shall be regarded as originating when all component articles are originating pro-

ducts. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 6

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

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

ARTICLE 7

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

2. The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in a contracting Party except as provided for in Articles 2 and 3.

If originating products exported from a contracting Party to this Agreement to another country are returned, except in so far as provided for in Articles 2 and 3, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

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

TITLE II

Proof of origin

ARTICLE 8

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

(a) an EUR.1 movement certificate, hereinafter referred to as an "EUR.1 certificate" or an EUR.1 certificate valid for a long term and invoices referring to, such certificate made out in accordance with Article 13;

(b) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 5.110 ECU;

(c) an invoice bearing the approved exporter's declaration as given in Annex IV to this Protocol, made out in accordance with Article 13.

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

(a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 365 ECU;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 1.025 ECU.

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

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

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

4. If the goods, which are fulfilling the requirements of this Protocol, are invoiced in the currency of a third State, the importing contracting Party shall recognize the equivalents of the value limits expressed in the national currency of that State.

5. Up to and including April 30, 1995, the unit of account, to be used in any given national currency shall be the equivalent in that national currency of the unit of account as at the first working day in October 1992.

For each successive period of two years, the limits shall be equivalent in that national currency of the ECU as at the first working day in October in the year immediately preceding that two-year period.

The equivalents of the value limits, referred to in Article 8 of this Protocol, expressed in the national currencies are to be changed in accordance with the above mentioned terms.

ARTICLE 9

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

2. The EUR.1 certificate shall be issued by the customs authorities of a contracting Party if the goods to be exported can be considered as products origina-

ting in that contracting Party within the meaning of Article 1.

3. The customs authorities of a contracting Party may, provided that the goods to be covered by the EUR.1 certificates are in its territory, issue EUR.1 certificates under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in one of the contracting Parties within the meaning of Articles 1 and 2 or in the Czech Republic within the meaning of Article 3 and provided that the goods covered by the EUR.1 certificate are in its territory, except the cases mentioned in Article 16.

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

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the treatment provided for in this Agreement.

The date of issue of the EUR.1 certificate must be indicated in the Box 11 on the EUR.1 certificate reserved for the customs authorities.

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

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

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

“ISSUED RETROSPECTIVELY”,
“IZDANO NAKNADNO”,
“VYSTAVENO DODATEČNĚ”,
“VYSTAVENÉ DODATOČNE”.

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

“DUPLICATE”,
“DVOJNIK”,
“DUPLIKÁT”.

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

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

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

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

10. The provisions of paragraphs 2 to 9 above shall apply, mutatis mutandis, to the evidence of origin

made out by approved exporters under the conditions set out in Article 13.

ARTICLE 10

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

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

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of this Agreement, it shall be the responsibility of the customs authorities of the exporting contracting Party to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

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

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

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

ARTICLE 11

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

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

3. The contracting Parties may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them.

ARTICLE 12

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

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

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

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

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

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

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

(a) a single supporting transport document, made out in the exporting contracting Party or in the Czech Republic, under the cover of which the transit country has been crossed;

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

- an exact description of the goods,
- the date of unloading and reloading of the goods and, where applicable, the names of the ships,
- certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

ARTICLE 13

1. Notwithstanding paragraphs 1 to 7 of Article 9 and paragraphs 1, 4 and 5 of Article 10 a simplified

procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

2. The customs authorities of the exporting contracting Party may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments for which EUR.1 certificates may be issued, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the goods, not to submit to the customs office in the exporting contracting Party at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in paragraphs 1 to 4 of Article 9 and paragraph 2 of Article 12.

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

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

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

(a) either be endorsed beforehand with the stamp of the competent customs office of the exporting contracting Party and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting contracting Party and corresponds to the specimen given in Annex V to this Protocol; this stamp may be preprinted on the form.

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

5. In the case referred to in paragraph 4 (a), one of the following phrases shall be entered in Box 7 'Remarks' of the EUR.1 certificate:

"SIMPLIFIED PROCEDURE",
 "POENOSTAVLJEN POSTOPEK",
 "ZJEDNODUŠENÉ ŘÍZENÍ",
 "ZJEDNODUŠENÉ KONANIE".

The approved exporter shall indicate in Box 13, 'Request for verification', the name and address of the customs authority competent to verify the EUR.1 certificate.

6. In the case referred to in paragraph 3, one of the following phrases should be entered in Box 7 'Remarks' of the EUR.1 certificate:

"LT CERTIFICATE VALID UNTIL ...",
"POTRDILO LT VELJA DO ...",
"LT OSVĚDČENÍ PLATNÉ DO ...",
"LT OSVEDČENIE PLATNÉ DO ...",

and date indicated in numerals certified by stamp and signature of customs authorities.

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

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

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

(a) when an invoice includes both goods originating in a contracting Party, and non-originating goods, the exporter shall distinguish clearly between these two categories;

(b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the name(s) of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfill the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the contracting Parties of this Agreement. The customs authorities of the exporting contracting Party may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

(c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;

(d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may, however, be produced at the import customs office within four months of the date of their being made out by the exporter.

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

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

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

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

(a) have a reference to the approved exporter's authorization number, or

(b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting contracting Party. This stamp may be preprinted on the invoice.

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

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

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

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

(b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices relating to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate.

These provisions shall also apply to the EUR.1 certificates or LT certificates and the invoices relating to an LT certificate, as well as to invoices bearing the exporter's declaration, having served as the basis for the issue of other evidence of origin, used under the conditions laid down in the second subparagraph of paragraph 3 of Article 9.

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

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

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

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

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

ARTICLE 14

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

ARTICLE 15

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

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

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

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

ARTICLE 16

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

(a) an exporter has consigned these goods from a contracting Party or from the Czech Republic to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in a contracting Party;

(c) the goods have been consigned during the exhibition or immediately thereafter to a contracting Party in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

TITLE III

Arrangements for administrative cooperation

ARTICLE 17

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

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

3. 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 EUR.1 certificates.

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

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

ARTICLE 18

1. Subsequent verifications of EUR.1 certificates and exporters' declarations made on invoices shall be carried out at random or whenever the customs autho-

rities of the importing contracting Party have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

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

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

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

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

If in any cases of reasonable doubt is no reply within ten months from 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 authorities shall refuse, except in the case of force majeure or exceptional circumstances, any benefit from the preferential treatment laid down in this Agreement.

Where such disputes cannot be settled between the customs authorities of the importing contracting Party and those of the exporting contracting Party or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 23. The decisions shall be taken by the Joint Committee.

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

Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the products would be accepted as originating products under this Protocol only after completion of such aspects of administrative cooperation set down in this Protocol which may have been activated, including in particular the verification procedure.

Likewise, products would be refused treatment as originating products under this Protocol only after the completion of the verification procedure.

For the purpose of the subsequent verification of EUR.1 certificates, the customs authorities of the ex-

porting contracting Party must keep the export documents, or copies of EUR.1 certificates used in place thereof, for at least two years.

TITLE IV

Final provisions

ARTICLE 19

The contracting Parties of this Agreement shall take the steps necessary to implement this Protocol.

ARTICLE 20

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

ARTICLE 21

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

ARTICLE 22

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

ARTICLE 23

1. A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with paragraph 5 of Article 35 of this Agreement charged with carrying out administrative co-operation with a view to ensuring a practical, correct and uniform application of this Protocol as well as a continuous information and consultation process between experts.

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

ARTICLE 24

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

ANNEX I TO PROTOCOL 3**Explanatory notes****Note 1 – Article 1**

The term "contracting Party" shall also cover the territorial waters of this contracting Party.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the contracting Party to which they belong provided that they satisfy the conditions set out in Explanatory Note 2:

Note 2 – Article 4 (f)

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

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

(b) which sail under the flag of a contracting Party;

(c) which are at least 50 per cent owned by nationals of a contracting Party or by a company with its head office in that contracting Party, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a contracting Party and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to that contracting Party or to public bodies or nationals of that contracting Party;

(d) of which the captain and officers are all nationals of a contracting Party;

(e) of which at least 75 per cent of the crew are nationals of a contracting Party.

Note 3 – Articles 4 and 5

1. The unit of qualification for the application of the rules of origin shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 63.08, 82.06 and 96.05.

Accordingly, it follows that:

– when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,

– when a consignment consists of a number of identical products classified within the same heading of the Harmonized System, each product must be taken individually when applying the rules of origin.

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

Note 4 – Paragraph 2 of Article 5

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not

subject to a specific condition contained in the List in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 5 – Article 6

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

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

Note 6 – Paragraph 1 of Article 8

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

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

Note 7 – Paragraph 1 of Article 17 and Article 22

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

ANNEX II TO PROTOCOL 3

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

INTRODUCTORY NOTES**General****Note 1**

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

1.2 Where several heading numbers are grouped together in column 1 or a Chapter number is given and

the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1.

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

1.4 For the products of Chapters 84 and 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

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

2.2 The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.

2.3 The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

3.1 In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.

3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.

3.3 Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.

3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

– For example:

An engine of heading No. 84.07, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. 72.24.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No. ex 72.24 in the List. It can then count as

originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

Note 4

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

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

– For example:

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

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

– For example:

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

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

– For example:

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

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

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

Textiles

Note 5

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

5.2 The term "natural fibres" includes horsehair of heading No. 05.03, silk of headings Nos. 50.02 and 50.03 as well as the wool fibres, fine or coarse animal hair of headings Nos. 51.01 to 51.05, the cotton fibres of headings Nos. 52.01 to 52.03 and the other vegetable fibres of headings Nos. 53.01 to 53.05.

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

5.4 The term "man-made staple fibres" is used in the List to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos. 55.01 to 55.07.

Note 6

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

6.2 However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
 - wool,
 - coarse animal hair,
 - fine animal hair,
 - horsehair,
 - cotton,
 - paper-making materials and paper,
 - flax,
 - true hemp,
 - jute and other textile bast fibres,
 - sisal and other textile fibres of the genus Agave,
 - coconut, abaca, ramie and other vegetable textile fibres,
 - synthetic man-made filaments,
 - artificial man-made filaments,
 - synthetic man-made staple fibres,
 - artificial man-made staple fibres.
- For example:

A yarn of heading No. 52.05 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the rules of origin may be used up to a weight of 10% of the yarn.

- For example:

A woollen fabric of heading No. 51.12 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that

does not satisfy the rules of origin may be used up to a weight of 10 % of the fabric.

- For example:

Tufted textile of heading No. 58.02 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.

- For example:

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

- For example:

A carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

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

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

Note 7

7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the List in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.

7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

- For example:

If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

7.4 Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
02.01	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No. 02.02
02.03	Meat of swine, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.07	Meat and edible meat offal, of the poultry heading No.01.05, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Manufacture in which all the materials used must already be originating
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading No. 02.01 to 02.06 and 02.08 or poultry liver of heading No. 02.07
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
04.02, 04.04 to 04.06	Dairy products	Manufacture from materials of any heading except milk or cream of heading No. 04.01 or 04.02
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: -all the materials of Chapter 4 used must already be originating, -any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must be originating, and -the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
04.08	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No. 04.07
07.10 to 07.13	Edible vegetables, frozen or dried, provisionally preserved except for headings No ex 07.10.	Manufacture in which all the vegetable materials used must already be originating
ex 07.10	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
09.04	Pepper of the genus "Piper"; dried or crushed or ground fruits of the genus "Capsicum" or the genus "Pimenta"	Manufacture in which the fruits of the genus "Capsicum" of heading No. 0709.60, from the point of view of cultivation and primary processing, must already be originating
11.03	Cereal groats, meal and pellets	Manufacture in which all the materials used of Chapter 10 must already be originating
11.05	Flour, meal, flakes, granules and pellets of potato	Manufacture in which the potato used must already be originating
11.07	Malt whether or not roasted	The materials used, must be primarily processed and roasted in the country of origin
11.08	Starches; inulin	The basic materials used of Chapter 10 and of heading No. 0710 must already be originating
12.01	Soya beans, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.05	Rape or colza seeds, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.06	Sunflower seeds, whether or not broken	Manufacture in which all the basic materials used must already be originating
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufacture in which all the basic materials used must already be originating
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut or powdered	Manufacture in which all the basic materials used must already be originating
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted; -Fats from bones or waste	Manufacture from materials of any heading except those of heading No. 02.03, 02.06 or 02.07 or bones of heading No. 05.06

(1)	(2)	(3)
	-Other	Manufacture from meat and offal of swine of heading No. 02.03 or 02.06 or meat and edible offal of poultry of heading No. 02.07
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	-Solid fractions of fish oils and fats and oils of marine mammals	Manufacture from materials of any heading including other materials of heading No. 15.04
	-Other	Manufacture in which all the animal materials of Chapter 2 and 3 used must already be originating
ex 15.07 to 15.15	Fixed vegetable oils and its fractions, whether or not refined, but not chemically modified:	
	-Solid fractions, except for that Jojoba oil	Manufacture from other materials of heading No. 15.07 to 15.15
	-Other, except for:	Manufacture in which all the vegetable materials used must already be originating
	-- Lung oil; myrtle wax and Japan wax	
	-- Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	
ex 15.16	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal the vegetable materials used must already be originating
ex 15.17	Edible liquid mixtures of vegetable oils of headings Nos 1507 to 1515:	Manufacture in which all the vegetable materials used must already be originating
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood –	Manufacture from animals of Chapter 1
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs and other aquatic invertebrates used must already be originating
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish and fish eggs used must already be originating
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs and other aquatic invertebrates used must already be originating
ex 17.01	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
ex 17.03	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
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
19.02	Pasta, whether or not cooked or stuffed (with meat of other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat) meat, meat offal, fish, crustaceans or molluscs used must already be originating
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
20.01	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30% of the ex-works price of the product
20.08	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	

(1)	(2)	(3)
	-Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen -Nuts, not containing added sugar or spirit -Other	Manufacture in which all the fruit and nuts used must already be originating Manufacture in which the value of the originating nuts and oil seeds of heading Nos. 08.01, 08.02 and 12.02 to 12.07 used exceeds 60% of the ex-works price of the product Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 20.09	Fruit juices (including grape must) unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured; and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 20.09	Manufacture in which all the materials used are classified in a heading other than that of the product provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
22.03	Beer made of malt	Manufacture in which the value of any materials of heading No. 11.07 used does not exceed 30% of the ex-works price of the product
ex 22.04	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture in which all the grapes or any materials derived from grapes used must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which the wine of heading No. 22.04 used in biggest amount and grape of heading No. 08.06 used must already be originating
ex 22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured of any strength	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -must be wholly obtained
ex 22.08	Unflavoured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -must be wholly obtained
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	The basic materials of heading No. 08.06 and 08.08 or other materials used must already be originating
23.09	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
24.01	Unmanufactured tobacco; tobacco refuse	Primary processing in which the dried tobacco of Virginia type must be wholly obtained
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sand-stone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

(1)	(2)	(3)
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar; of which more than 65% by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Manufacture from materials of any heading
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Microcrystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate
ex Ch. 29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halo-genated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch. 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

(1)	(2)	(3)
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: -Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale -Other: -- Human blood -- Animal blood prepared for therapeutic or prophylactic uses -- Blood fractions other than antisera, haemoglobin and serum globulin -- Haemoglobin, blood globulin and serum globulin -- Other	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: -Sodium nitrate -Calcium cyanamide -Potassium sulphate -Magnesium potassium sulphate	Manufacture in which: -all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No.32.05 does not exceed 20% of the ex-works price of the product

(1)	(2)	(3)
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽²⁾ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
34.04	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29 Manufacture from materials of any heading, except: - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04. However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters - Other	Manufacture from materials of any heading, including other materials of heading No. 35.05 Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex-works price of the product

(1)	(2)	(3)
	-Other	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings No. 37.01 to 37.04
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products:	
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product
	- The following of heading No. 38.23:	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed
	-- 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. 29.05	20% of the ex-works price of the product
	-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
	-- Ion exchangers	
	-- Getters for vacuum tubes	
	-- Alkaline iron oxide for the purification of gas	
	-- Ammoniacal gas liquors and spent oxide produced in coal gas purification	
	-- Sulphonaphthenic acids, their water insoluble salts and their esters	
	-- Fusel oil and Dippel's oil	
	-- Mixtures of salts having different anions	
	-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	
	-Other	Manufacture in which the value of the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below:	
	-Addition homopolymerization products	Manufacture in which:
		-the value of all the materials used does not exceed 50% of the ex-works price of the product, and
		-the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽³⁾

(1)	(2)	(3)
	-Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽³⁾
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below: -Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square), other products, further worked than only surface-worked -Other: -- Addition homopolymerization products -- Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product Manufacture in which: -the value of all the materials used does not exceed 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 ⁽³⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽³⁾
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: -the value of all the materials used does not exceed 50% of the ex-works price of the product, and -the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber: -Retreaded pneumatic, solid or cushion, of rubber tyres -Other	Retreading of used tyres Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled: -Plates, crosses and similar forms -Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins

(1)	(2)	(3)
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.16	Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper-board, containing an assortment of paper stationery	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks: -Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard -Other	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from materials not classified in heading No. 49.09 or 49.11

(1)	(2)	(3)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ⁽⁴⁾ : - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: - Incorporating rubber thread - Other	Manufacture from single yarn ⁽⁴⁾ Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
ex Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt - Other	Manufacture from ⁽⁴⁾ : - Natural fibres, - Chemical materials or textile pulp However: - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, 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 Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered - Other	Manufacture from rubber thread or cord, not textile covered Manufacture from ⁽⁴⁾ : - Natural fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper-making materials
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials

(1)	(2)	(3)
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
Ch.57	Carpets and other textile floor coverings: - Of needleloom felt - Of other felt - Other	Manufacture from ⁽⁴⁾ : - Natural fibres, or - Chemical materials or textile pulp However: - Polypropylene filament of heading No. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, 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 Manufacture from ⁽⁴⁾ : - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp Manufacture from ⁽⁴⁾ : - Coir yarn, - Synthetic or artificial filament yarn, - Natural fibres, or - Man-made staple fibres not carded or combed or otherwise processed for spinning
ex Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below: - Combined with rubber thread - Other	Manufacture from single yarn ⁽⁴⁾ : Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
58.10	Embroidery in the piece, in strips or in motifs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90% by weight of textile materials - Other	Manufacture from yarn Manufacture from chemical materials or textile pulp
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽⁴⁾ :

(1)	(2)	(3)
59.05	Textile wall coverings: - Impregnated; coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp OR Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
59.06	Rubberised textile fabrics, other than those of heading No. 59.02: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading No. 59.11 - Other	Manufacture from yarn or waste fabrics or rags of heading No. 63.10 Manufacture from ⁽⁴⁾ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ⁽⁵⁾ : Manufacture from ⁽⁴⁾ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ⁽⁵⁾ :
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn ⁽⁵⁾ : 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 ⁽⁵⁾

(1)	(2)	(3)
ex 62.10, ex 62.16 and ex 62.17	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ⁽⁵⁾ : 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 ⁽⁵⁾
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: -Embroidered -Other	Manufacture from unbleached single yarn ^{(4),(5)} 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 ⁽⁵⁾ Manufacture from unbleached single yarn ^{(4),(5)}
ex 62.17	Interlinings for collars and cuffs, cut out	Manufacture in which: -all the materials used are classified within a heading other than that of the product, and -the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: -Of felt, of non-wovens -Other: -- Embroidered -- Other	Manufacture from ⁽⁴⁾ : -Natural fibres, or -Chemical materials or textile pulp Manufacture from unbleached single yarn ^{(4),(6)} 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 Manufacture from unbleached single yarn ^{(4),(6)}
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽⁴⁾ : -Natural fibres, -Man-made staple fibres not carded or combed or otherwise processed for spinning, or -Chemical materials or textile pulp
63.06	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: -Of non-wovens -Other	Manufacture from ⁽⁴⁾ : -Natural fibres, or -Chemical materials or textile pulp Manufacture from unbleached single yarn ⁽⁴⁾
ex 63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁵⁾
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽⁵⁾
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate

(1)	(2)	(3)
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18)	Manufacture in which all the materials used are classified in a heading other than that of the product OR Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product OR Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product
ex 70.19	Articles (other than yarn) of glass fibres	Manufacture from: - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metal
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07

(1)	(2)	(3)
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	Manufacture in which: -all the materials used are classified within a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: -all the materials used are classified in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and -the value of all the materials used does not exceed 50% of the ex-works price of the product

(1)	(2)	(3)
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
78.01	Unwrought lead: -Refined lead -Other	Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth-boring tools	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 40% of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Ch. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.11	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	
84.12	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 84.13	Rotary positive displacement pumps	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 84.14	Industrial fans, blowers and the like	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, 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
ex 84.19	Machines for the wood, paper pulp and paperboard industries	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.25 to 84.28	Lifting, handling, loading or unloading machinery	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: -Road rollers -Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the value of the materials classified in heading No.84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.44 to 84.47	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used in assembling the head (without motor) does

(1)	(2)	(3) or (4)	
	- Other	not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.69 to 84.72	Office machines (for example, typewriters, calculating 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	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product	
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Ch. 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.01	Electric motors and generators (excluding generating sets)	Manufacture: - in which the value of all the materials used does not	Manufacture in which the value of all the materials used does not

(1)	(2)	(3) or (4)	
		exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product	exceed 30% of the ex-works price of the product
85.02	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device: - Electric gramophones	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
	-Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.21	Video recording or reproducing apparatus	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37: -Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	-Other	Manufacture: -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	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		classified in heading No. 85.23 are only used up to a value of 5% of the ex-works price of the product	
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus: -Video recording or reproducing apparatus incorporating a video tuner	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	
	-Other	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28 -Suitable for use solely or principally with video recording or reproducing apparatus -Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where the value of all the non-originating materials used does not exceed the value of the originating materials used, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: -the value of all the materials used does not exceed 25% of the ex-works price of the product, and -the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.37	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		- where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product	
		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
85.42	Electronic integrated circuits and microassemblies	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% of the ex-works price of the product	
		Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

(1)	(2)	(3) or (4)	
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 87.09 to 87.11, ex 87.12, 87.15 and 87.16	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50cc	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

(1)	(2)	(3) or (4)	
-- Exceeding 50cc		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
- Other		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.15	Baby carriages and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.04	Parachutes (including dirigible parachutes) and parachutes; parts thereof and accessories thereto:		

(1)	(2)	(3) or (4)	
-Rotochutes		Manufacture from materials of any heading including other materials of heading No. 88.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	-Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Ch. 90	Optical, photographic, cine-matographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.04	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and -where the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		- where the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.15	Surveying (including photo-grammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.16	Balances of a sensitivity of 5cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	-Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	-Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

(1)	(2)	(3) or (4)	
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: - Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
	- Other		
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28;	Manufacture in which the value of all the materials used does not exceed 40%	

(1)	(2)	(3) or (4)	
	instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	of the ex-works price of the product	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
90.33	Parts and accessories (not specified or included else where 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 Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
91.05	Other clocks	Manufacture: -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
91.09	Clock movements, complete and assembled	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.11	Watch cases and parts thereof	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1)	(2)	(3) or (4)	
		-where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: -in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and -where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof: -Of base metal, whether or not plated, or clad with precious metal -Other	Manufacture in which the value of all the materials used does not exceed 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	
Ch. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
HS code	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	
Ch. 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which the value of all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: -its value does not exceed 25% of the ex-works price of the product, and -all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03	
94.05	Lamps and lighting fittings including searchlights and spot-lights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

(1)	(2)	(3)
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: -all the materials used are classified in a heading other than that of the product, and -the value of all the materials used does not exceed 50% of the ex-works price of product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical; and parts thereof other than flints and wicks: -Lighters with piezo-igniter -Other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

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

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

3. In the case of the products composed materials classified within both heading No. 39.01 to 39.06 on the one hand, and within heading No. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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

5. See Introductory Note 7.

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

ANNEX III TO PROTOCOL 3

Movement certificate EUR.1 referred to in Article 8, 10 and 11

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR. 1 No A 000 000		
	See notes overleaf before completing this form		
	2. Certificate used in preferential trade between		
3. Consignee (Name, full address, country) (Optional)	_____		
	and		
	(insert appropriate countries, groups of countries or territories)		
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	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, cu.m, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER	
Declaration certified. Export document (2): _____ Form _____ No. _____ Customs office: _____ Issuing country or territory: _____ _____ Date _____ _____ (Signature)		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: _____ _____ (Signature)	

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested.	Verification carried out shows that this certificate (1) ☐ was issued by the Customs Office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).
(Place and date) Stamp (Signature)	(Place and date) Stamp (Signature) (1) Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR. 1 No A 000 000		
	See notes overleaf before completing this form		
	2. Application for a certificate to be used in preferential trade between _____ and _____ (insert appropriate countries, groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	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, cu.m, etc.)	10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

I, the undersigned, exporter of the goods described overleaf,

DECLARE that the goods meet the conditions required for the issue of the attached certificate,

SPECIFY as follows the circumstances which have enabled these goods to meet the above conditions:

SUBMIT the following supporting documents (1):

UNDERTAKE to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

1) For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or the goods reexported in the same state.

ANNEX IV TO PROTOCOL 3

1. Declaration referred to in paragraph 1(b) and 1(c) of Article 8

I, the undersigned exporter of the goods covered by this document declare that except where otherwise indicated⁽¹⁾ the goods meet the conditions required to obtain originating status in preferential trade with⁽²⁾ and that the country of origin of the goods is⁽²⁾ ⁽³⁾
Authorization number⁽⁴⁾

.....
(Place and date)

.....
(Signature)⁽⁵⁾

- 1) When an invoice also includes products not originating in the Republic of Slovenia or in the Slovak Republic or in the Czech Republic, the exporter must clearly indicate them.
- 2) The Republic of Slovenia or the Slovak Republic or the Czech Republic.
- 3) Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.
- 4) To be set out only by approved exporter in accordance with paragraph 11(a) of Article 13
- 5) The signature must be followed by the name of the signatory in clear script.

2. Declaration referred to in paragraph 1(b) and 1(c) of Article 8 in Slovenian, Slovak and Czech

Slovenian:

Podpisani izvoznik blaga, zajetega s tem dokumentom, izjavljam, da, razen če ni drugje drugače navedeno, blago izpolnjuje zahtevane izvirne kriterije za preferencialni tretman z in je po poreklu iz

Avtorizacijska številka

Slovak:

Ja, podpísaný vývozca tovaru uvedeného v tomto doklade vyhlasujem, že pokiaľ nie je uvedené inak, tento tovar zodpovedá podmienkam stanoveným pre obdržanie charakteru pôvodu pre preferenčný obeh tovaru s a krajina pôvodu je

Číslo oprávnenia

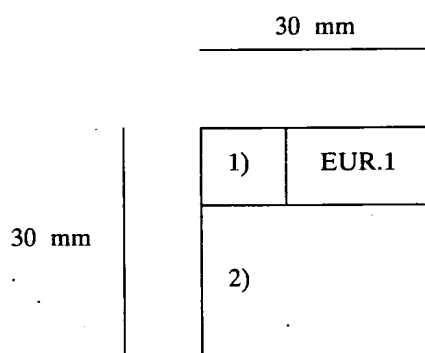
Czech:

Já, podepsaný vývozce zboží uvedeného v tomto dokladu, prohlašuji, že pokud není jinak uvedeno, toto zboží odpovídá podmínkám stanoveným pro obdržení charakteru původu zboží pro preferenční oběh zboží s a země původu je

Číslo oprávnění

ANNEX V TO PROTOCOL 3

Special stamp referred to in sub-paragraph 4(b) of Article 13



- 1) Initials or coat of arms of the exporting contracting Party.
- 2) Name (logotype) and authorization number of the approved exporter.

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

PREAMBULA

Republika Slovenija in Slovaška republika (v nadaljnjem besedilu pogodbenici) sta,

ob upoštevanju Memoranduma o liberalizaciji vzajemnih trgovinskih odnosov med Republiko Slovenijo in Slovaško republiko z dne 28. julija 1993,

potrjujoč svoj namen, da dejavno sodelujeta v procesu gospodarskega združevanja v Evropi in izražajoč svojo pripravljenost za sodelovanje pri iskanju poti in načinov za krepitev tega procesa,

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

potrjujoč svojo trdno zavezanost Sklepni listini Konference o varnosti in sodelovanju v Evropi, Pariški listini in predvsem načelom, ki jih vsebuje sklepni dokument Bonnske konference o gospodarskem sodelovanju v Evropi,

odločeni, da v ta namen postopoma odstranita vse ovire pri pretežnem medsebojnem trgovanju v skladu z določbami Splošnega sporazuma o carinah in trgovini,

trdno prepričani, da bo ta sporazum spodbudil razširitev medsebojno koristnih trgovinskih odnosov med njima in prispeval k procesu povezovanja v Evropi,

upoštevajoč, da se nobena določba tega sporazuma ne more razlagati tako, da pogodbenici odvezuje njunih obveznosti po drugih mednarodnih sporazumih, zlasti ne po Splošnem sporazumu o carinah in trgovini,

sklenili:

1. člen

Cilji

1. Pogodbenici bosta v prehodnem obdobju, ki se bo končalo najkasneje 1. januarja 1996, v skladu z določbami tega sporazuma in v skladu s XXIV. členom Splošnega sporazuma o carinah in trgovini postopoma ustanovili območje proste trgovine.

2. Cilji tega sporazuma so:

(a) z razširitvijo trgovine spodbujati usklajen razvoj medsebojnih gospodarskih odnosov in pospeševati napredek njunih gospodarskih dejavnosti, dvig življenjskega standarda in boljše možnosti zaposlovanja ter povečanje storilnosti in finančne stabilnosti,

(b) zagotavljati poštene pogoje konkurence v trgovinski menjavi med pogodbenicama,

(c) na ta način prispevati z odstranjevanjem trgovinskih ovir k skladnemu razvoju in širjenju svetovne trgovine.

I. POGLAVJE - INDUSTRIJSKI IZDELKI

2. člen

Obseg

Določbe tega poglavja se nanašajo na industrijske izdelke, ki izvirajo iz držav pogodbenic. Izraz "industrijski izdelki" v tem sporazumu pomeni izdelke, uvrščene v poglavja od 25 do 97 Harmoniziranega sistema poimenovanja in šifrskih oznak blaga, razen izdelkov, navedenih v prilogi I.

3. člen

Carinske dajatve pri uvozu

1. Pogodbenici v medsebojno trgovino ne bosta uvajali nobenih novih carinskih dajatev pri uvozu.

2. Carinske dajatve pri uvozu se bodo odpravile v skladu z določbami protokola 1 tega sporazuma.

4. člen

Osnovne carinske dajatve

1. Osnovna carinska dajatev, za katero veljajo postopna zmanjšanja, določena s tem sporazumom, je pri vsakem izdelku carinska stopnja za državo z največjimi ugodnostmi, ki se je uporabljala na dan 1. januarja 1993.

2. Če se bo po uveljavitvi tega sporazuma uporabilo kakršnokoli znižanje dajatev na erga omnes podlagi, kar velja zlasti za znižanja, ki so posledica sporazuma o carinah, sklenjenega v Urugvajskem krogu večstranskih trgovinskih pogajanj, bodo te znižane stopnje carinskih dajatev z dnem uveljavitve znižanj nadomestile osnovne dajatve iz prvega odstavka.

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

4. Pogodbenici se bosta medsebojno obveščali o stopnjah svojih carinskih dajatev.

5. člen

Takse, enakovredne carinskim dajavam

1. V trgovino med pogodbenicama se ne bodo uvajale nobene nove takse z enakim učinkom kot carinske dajatve pri uvozu.

2. Vse takse, ki imajo enak učinek kot carinske dajatve pri uvozu, se bodo ukinile z dnem uveljavitve tega sporazuma, razen v primerih, določenih v prilogi II.

6. člen

Fiskalne dajatve

Določbe 3. člena se uporabljajo tudi za carinske dajatve fiskalne narave.

7. člen

Carinske dajatve pri izvozu in takse z enakim učinkom

1. Pogodbenici v medsebojno trgovino ne bosta uvajali nobenih novih carinskih dajatev pri izvozu ali taks z enakim učinkom.

2. Pogodbenici bosta ukinili vse medsebojne carinske dajatve pri izvozu in takse z enakim učinkom z dnem uveljavitve tega sporazuma.

8. člen

Količinske omejitve pri izvozu in ukrepi z enakim učinkom

1. Pogodbenici v medsebojno trgovino ne bosta uvajali nobenih novih uvoznih količinskih omejitev ali ukrepov z enakim učinkom.

2. Vse količinske omejitve in ukrepi z enakim učinkom na uvoz blaga iz pogodbenic se bodo ukinili z dnem uveljavitve tega sporazuma, razen v primerih, predvidenih v prilogi III.

9. člen

Količinske omejitve pri izvozu in ukrepi z enakim učinkom

1. Pogodbenici v medsebojno trgovino ne bosta uvajali nobenih novih količinskih omejitev pri izvozu ali ukrepov z enakim učinkom.

2. Pogodbenici ne bosta uporabljali nobenih količinskih omejitev pri izvozu ali ukrepov z enakim učinkom.

10. člen

Postopek obveščanja o osnutkih tehničnih predpisov

1. Pogodbenici se bosta v skladu z določbami, navedenimi v prilogi IV, medsebojno obveščali o osnutkih tehničnih predpisov in osnutkih dopolnil k tem predpisom, ki jih nameravata izdati.

2. Skupni odbor bo določil datum za uveljavitev določb iz prvega odstavka.

II. POGLAVJE KMETIJSKI IZDELKI

11. člen

Obseg

Določbe tega poglavja veljajo za kmetijske izdelke, ki izvirajo iz pogodbenic. Izraz "kmetijski izdelki" v tem sporazumu pomeni izdelke iz 1. do 24. poglavja Harmoniziranega sistema poimenovanja in šifrskih oznak blaga ter izdelke, navedene v prilogi I.

12. člen

Izmenjava koncesij

1. Pogodbenici tega sporazuma si medsebojno dodelita koncesije, ki so navedene v protokolu 2 v skladu z določbami tega poglavja.

2. Upošteva se:

- vlogo kmetijstva v svojih gospodarstvih,
 - razvoj trgovine s kmetijskimi izdelki med pogodbenicama,
 - posebno občutljivost kmetijskih izdelkov,
 - pravila svojih kmetijskih politik,
 - izide večstranskih trgovinskih pogajanj v okviru Splošnega sporazuma o carinah in trgovini,
- bosta pogodbenici proučili možnosti za medsebojno podeljevanje nadaljnjih koncesij.

13. člen

Koncesije in kmetijska politika

1. Ne glede na koncesije, dodeljene v skladu s 12. členom, določbe tega poglavja na noben način ne omejujejo uresničevanja kmetijske politike pogodbenic ali sprejemanja katerihkoli ukrepov v skladu s to politiko, vključno z izvajanjem rezultatov dogovorov Urugvajskega kroga večstranskih trgovinskih pogajanj.

2. Pogodbenici bosta obveščali ena drugo o spremembah svoje kmetijske politike ali ukrepov, ki bi utegnili vplivati na pogoje trgovanja s kmetijskimi izdelki med njima, kot je dogovorjeno s tem sporazumom. Na zahtevo ene od pogodbenic se nemudoma skliče posvet, na katerem se bo proučil nastali položaj.

14. člen

Posebni zaščitni ukrepi

Če, ne glede na druge določbe tega sporazuma, zlasti 27. člena, trgovanje s kmetijskimi izdelki, ki izvirajo iz ene od držav pogodbenic in zanje veljajo koncesije, odobrene s tem sporazumom, povzroči zaradi posebne občutljivosti teh izdelkov, resno motnjo na trgu druge pogodbenice, bo prizadeta pogodbenica takoj zahtevala posvet z namenom najti ustrezno rešitev. Dokler rešitev ne bo sprejeta, sme pogodbenica sprejeti ukrepe, ki jih bo imela za potrebne.

15. člen

Veterinarski, zdravstveni in fitosanitarni ukrepi

Ukrepi na področju fitosanitarnega nadzora rastlin in fitofarmaceutskih preparatov bodo usklajeni s predpisi Evropske unije in med pogodbenicami tega sporazuma.

Veterinarsko-sanitarni ukrepi in delo veterinarskih služb bodo usklajeni s predpisi Mednarodnega urada za kužne bolezni in drugih mednarodnih konvencij s tega področja. Pristojne službe se obvezujejo, da ne bodo uvajale diskriminatorskih ali drugih neobičajnih ukrepov, ki bi ovirali pretok informacij, živali, rastlin ali izdelkov.

III. POGLAVJE SPLOŠNE DOLOČBE

16. člen

Pravila o poreklu in sodelovanje pri carinskih zadevah

1. Protokol 3 določa pravila o poreklu in z njimi povezane načine administrativnega sodelovanja.

2. Pogodbenici bosta sprejeli ustrezne ukrepe, vključno z rednimi pregledi s strani Skupnega odbora in dogovore za sodelovanje na upravnem področju, da zagotovita učinkovito in usklajeno izvajanje določb protokola 3 ter 3. do 9., 12., 17. in 28. člena tega sporazuma ter v največji možni meri zmanjšanje formalnosti pri trgovanju, in da dosežeta vzajemno zadovoljive rešitve v zvezi s težavami, ki izhajajo iz izvajanja teh določb.

17. člen

Notranje obdavčitve

1. Pogodbenici se bosta izogibali kakršnimkoli ukrepom ali praksi obdavčitve notranje fiskalne narave, ki neposredno ali posredno ustvarja diskriminacijo med izdelki, ki izvirajo iz obeh pogodbenic.

2. Za izdelke, izvožene v eno od pogodbenic, se ne more uveljavljati vračilo notranjih davčnin, katerih znesek je višji od posredne ali neposredne obdavčitve, ki je zanje predpisana.

18. člen

Splošne izjeme

Ta sporazum ne izključuje prepovedi ali omejitev uvoza, izvoza ali blaga 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 ohranjanja neobnovljivih naravnih virov, če so ti ukrepi v povezavi z omejitvami na področju domače proizvodnje ali porabe. Vendar omenjene 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 sme preprečiti pogodbenici uvedbe kakršnegakoli ukrepa, ki ga ima za potrebnega:

- (a) da prepreči razkritje podatkov, ki so v nasprotju z interesi njene temeljne varnosti;
- (b) da zavaruje interese svoje temeljne varnosti in da izvaja mednarodne obveznosti ali ukrepe državne politike;

(i) ki se nanašajo na trgovino z orožjem, strelivom in vojno opremo, če ti ukrepi ne poslabšujejo pogojev konkurence pri proizvodih, ki nimajo izrecno vojaškega namena, ter na promet z drugim blagom, materialom in storitvami, katerega namen je posredno ali neposredno oskrbovanje vojaških ustanov;

ali

(ii) ki se nanašajo na fizijske materiale ali na njihovi osnovi izvedene materiale;

ali

(iii) ki so bili sprejeti v času vojne ali drugih resnih mednarodnih napetostih.

20. člen

Državni monopoli

1. Pogodbenici bosta vse državne monopole komercialne narave postopno prilagajali, tako da se do konca petega leta po uveljavitvi tega sporazuma zagotovijo nediskriminacijski pogoji nabave in trženja blaga za subjekte ene in druge pogodbenice.

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

21. člen

Plačila

1. Za plačila v prosto konvertibilnih valutah, ki se nanašajo na blagovno menjavo med pogodbenicama, in prenos takih plačil na ozemlje pogodbenice tega sporazuma, kjer je sedež upnika, ne bo nikakršnih omejitev.

2. Pogodbenici se bosta vzdržali vseh deviznih ali administrativnih omejitev za odobritev, odplačevanje ali prejemanje kratkoročnih in srednjeročnih kreditov, ki spremljajo blagovno menjavo, v kateri je udeležen rezident.

3. Ne glede na drugi odstavek pa si pogodbenici, dokler se zanju ne bo začel uporabljati VIII. člen Statuta Mednarodnega denarnega sklada, pridržujeta pravico do uvedbe deviznih omejitev pri odobravanju ali sprejemanju kratkoročnih in srednjeročnih kreditov, ki se nanašajo na blagovno menjavo, v mejah, ki jih dopušča njihov status v Mednarodnem denarnem skladu, pod pogojem, da se te omejitve uporabljajo nediskriminacijsko glede porekla izdelkov ter se ne nanašajo samo na določene izdelke ali vrsto izdelkov.

Omejitve morajo biti časovno omejene in odpravljene takoj, ko ni več razlogov, ki jih opravičujejo. Pogodbenici bosta ena drugo nemudoma obveščali o uvedbi omenjenih ukrepov in o vseh spremembah le-teh.

22. člen

Pravila konkurence v podjetništvu

1. Naslednje je nezdružljivo s pravilnim izvajanjem tega sporazuma, če vpliva na trgovino med pogodbenicama:

(a) vsi dogovori med podjetji, sklepi podjetniških združenj in dogovorjeni postopki med podjetji, ki imajo namen vplivati, preprečevati, omejevati ali izkrivljati konkurenco;

(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 javnih podjetij in podjetij, ki jim pogodbenici podeljujeta posebne ali izključne pravice. Za podjetja, ki jim je zaupano opravljanje storitev splošnega

gospodarskega pomena ali ki imajo značaj dobičkonosnega monopola, veljajo določbe prvega odstavka, če uporaba teh določb ne ovira opravljanja, pravno ali dejansko, posebnih javnih nalog, ki so jim dodeljene.

3. Za izdelke, navedene v II. poglavju, se določbe 1 (a) odstavka ne uporabljajo pri tistih dogovorih, odločitvah in praksi, ki so sestavni del nacionalne tržne organizacije.

4. Če pogodbenica meni, da je določena praksa v nasprotju s prvim, drugim in tretjim odstavkom tega člena, in če ta praksa povzroči ali grozi s povzročitvijo resne škode njenim interesom oz. materialne škode njeni domači industriji, lahko sprejme ustrezne ukrepe pod pogoji in v skladu s postopkom, navedenim v 31. členu.

23. člen

Državna pomoč

1. Vsaka pomoč, ki je odobrena s strani pogodbenice tega sporazuma, ali iz državnih virov v kakršnikoli obliki, ki izkrivlja ali grozi z izkrivljanjem konkurence z dajanjem prednosti določenim podjetjem ali proizvodnji določenega blaga, je nezdružljiva s pravilnim delovanjem tega sporazuma, če bi vplivala na trgovino med pogodbenicama tega sporazuma.

2. Določbe prvega odstavka se ne uporabljajo za izdelke, navedene v II. poglavju.

3. Skupni odbor bo v roku treh let po uveljavitvi tega sporazuma sprejel merila, na podlagi katerih se bo ugotavljala praksa, ki je v nasprotju z določbami prvega odstavka, kakor tudi pravila za njihovo izvajanje.

4. Pogodbenici bosta zagotavljali preglednost na področju državne pomoči med drugim z vsakoletnim poročanjem ena drugi o skupnem znesku in razporeditvi dane pomoči ter, na zahtevo druge pogodbenice, z zagotavljanjem informacij o programih pomoči in o posameznih primerih državne pomoči.

5. Če pogodbenica meni, da je določena praksa, vključno s postopki v kmetijstvu:

– v nasprotju z določbami prvega odstavka in neustrezno obravnavana v okviru pravil o izvajanju, navedenih v tretjem odstavku, ali

– če takih pravil ni in če takšna praksa povzroča ali grozi s povzročitvijo resne škode interesom te pogodbenice ali materialne škode njeni domači industriji, lahko pod pogoji in v skladu z določbami, navedenimi v 31. členu, sprejme ustrezne ukrepe.

Taki ustrezni ukrepi se lahko sprejmejo le v skladu s postopki in pod pogoji, ki jih določajo Splošni sporazum o carinah in trgovini in katerikoli drugi, na njegovi podlagi dogovorjeni instrumenti, ki se uporabljajo med pogodbenicama.

24. člen

Javna nabava

1. Pogodbenici menita, da je liberalizacija njunih trgov javne nabave tudi cilj tega sporazuma.

2. Pogodbenici bosta oblikovali vsaka svoje predpise o javni nabavi, da dobaviteljem druge pogodbenice najpozneje do konca 1. 1998 zagotovita dostop do razpisov za pridobivanje pogodb vsaka na svojem trgu vladne nabave v skladu z določbami sporazuma GATT-a o vladni nabavi z dne 12. aprila 1979, dopolnjenega s Protokolom o dopolnilih z dne 2. februarja 1987.

3. Skupni odbor bo proučeval razvoj na področju doseganja ciljev iz tega člena in bo lahko predlagal praktične načine za izvajanje določb drugega odstavka

tega člena, da se zagotovijo prost dostop, preglednost in polno ravnovesje pravic in obveznosti.

4. Med proučevanjem po tretjem odstavku tega člena Skupni odbor lahko, zlasti v luči razvoja tega področja v mednarodnih odnosih, prouči možnosti za razširitev in/ali večjo stopnjo odprtosti tega trga v skladu z drugim odstavkom.

5. Pogodbenici si bosta prizadevali pristopiti k ustreznim sporazumom, sklenjenim v okviru Splošnega sporazuma o carinah in trgovini.

25. člen

Varstvo intelektualne lastnine

1. Pogodbenici bosta nediskriminatorno priznali in zagotavljali varstvo pravic intelektualne lastnine, vključno z ukrepi za podeljevanje in uveljavljanje teh pravic. Varstvo se bo postopno izpopolnjevalo in bo še pred iztekom petletnega obdobja po uveljavitvi tega sporazuma doseglo raven, ki ustreza bistvenim standardom večstranskih sporazumov, ki so navedeni v prilogi V.

2. V tem sporazumu izraz "zaščita intelektualne lastnine" vključuje zlasti zaščito avtorskih pravic, računalniških programov in baz podatkov, in sorodnih pravic, znamk, označb geografskega porekla, industrijskih vzorcev in modelov, patentov, topografij integriranih vezij kakor tudi nerazkritih podatkov, ki se nanašajo na know-how.

3. Varstvo topografij integriranih vezij, ki jo zagotavlja ena od pogodbenic, se priznava na podlagi vzajemnosti.

4. Pogodbenici bosta sodelovali na področju varstva intelektualne lastnine. Na zahtevo katerekoli pogodbenice bosta organizirali strokovna posvetovanja o teh vprašanjih, posebno o dejavnostih, ki so povezane z obstoječimi ali prihodnjimi mednarodnimi konvencijami o usklajevanju, upravljanju in uveljavljanju intelektualne lastnine, ter o dejavnostih v mednarodnih organizacijah, kot sta Splošni sporazum o carinah in trgovini, Svetovna organizacija za intelektualno lastnino, kakor tudi o odnosih pogodbenic s tretjimi državami glede vprašanj, ki se nanašajo na intelektualno lastnino.

26. člen

Dumping

Če katera od pogodbenic ugotovi, da v trgovini na osnovi tega sporazuma prihaja do dumpinga v smislu VI. člena Splošnega sporazuma o carinah in trgovini, lahko v skladu s VI. členom Splošnega sporazuma o carinah in trgovini in drugimi sporazumi, ki so navedeni v tem členu, sprejme ustrezne ukrepe proti takemu ravnanju pod pogoji in v skladu s postopkom, navedenim v 31. členu.

27. člen

Splošni zaščitni ukrepi

Kadar se kakšen 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 katerikoli sorodni gospodarski panogi ali težave, ki bi lahko zelo poslabšale gospodarske razmere določenega območja, lahko prizadeta pogodbenica sprejme ustrezne ukrepe pod pogoji in v skladu s postopkom, navedenim v 31. členu.

28. člen

Strukturno prilagajanje

1. Ena ali druga pogodbenica lahko sprejme izredne ukrepe z omejenim trajanjem, ki niso v skladu s 3. členom, in sicer v obliki povečanih carinskih dajatev.

2. Ti ukrepi se smejo nanašati samo na industrijske dejavnosti v razvoju ali na določena področja, ki so v postopku prestrukturiranja ali pa so v resnih težavah, zlasti tam, kjer te težave lahko povzročijo hude socialne probleme.

3. Carinske dajatve pri uvozu, ki se uporabljajo v določeni pogodbenici za izdelke s poreklom iz druge pogodbenice na podlagi teh ukrepov, ne smejo presegati 25% ad valorem in zadržijo preferencialni tretman za izdelke s poreklom iz pogodbenice. Celotna vrednost uvoza izdelkov, za katere veljajo ti ukrepi, ne sme presegati 15% vsega uvoza industrijskih izdelkov, določenih v I. poglavju, iz druge pogodbenice v zadnjem letu, za katero so na voljo statistični podatki.

4. Ti ukrepi se bodo uporabljali največ pet let, razen če bi Skupni odbor odobril daljše trajanje ukrepov.

5. Takši ukrepi ne se morejo uvesti za izdelek, če je minilo več kot pet let od odprave vseh carinskih dajatev in količinskih omejitev ali taks ali ukrepov z enakim učinkom za ta izdelek.

6. Pogodbenica bo obvestila drugo pogodbenico o izrednih ukrepih, ki jih namerava uvesti, in na zahtevo druge pogodbenice se v okviru Skupnega odbora opravijo posvetovanja o teh ukrepih ter o sektorjih, na katere se nanašajo, še preden se začno uporabljati. Ko sprejema take ukrepe, mora pogodbenica Skupnemu odboru predložiti terminski program odprave carinskih dajatev, uvedenih v skladu s tem členom. Terminski program mora zagotoviti opuščanje teh dajatev, ki se mora začeti najkasneje dve leti po njihovi uvedbi, po enakih letnih stopnjah. Skupni odbor se lahko odloči za drugačen terminski program.

29. člen

Re-eksport in hudo pomanjkanje blaga

Kadar ravnanje po določbah 7. in 9. člena vodi v:

(a) re-eksport v tretjo državo, za katero je pogodbenica-izvoznica na izvoz določenega izdelka uvedla količinske omejitve, carinske dajatve pri izvozu ali ukrepe ali dajatve z enakovrednim učinkom; ali

(b) hudo pomanjkanje ali nevarnost hudega pomanjkanja izdelka, ki je bistven za pogodbenico-izvoznico; in kadar zgoraj omenjene razmere pogodbenico-izvoznico privedejo ali utegnejo privedi v večje težave, le-ta lahko pod pogoji in v skladu s postopki 31. člena sprejme ustrezne ukrepe.

30. člen

Izpolnitev obveznosti

1. Pogodbenici bosta sprejeli katerekoli splošne in posebne ukrepe, potrebne za izpolnitev svojih obveznosti po tem sporazumu. Zagotovili bosta, da bodo doseženi cilji tega sporazuma.

2. Če pogodbenica meni, da druga pogodbenica ni izpolnila določenih obveznosti po tem sporazumu, lahko pod pogoji in v skladu s postopkom iz 31. člena 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 bosta prizadevali razrešiti vsa medsebojna nesoglasja z neposrednimi posvetovanji.

2. Če pogodbenica za uvoz izdelkov, ki bi lahko povzročil razmere, omenjene v 27. členu, uvede upravni postopek, katerega cilj je hitro obveščanje o blagovnih tokovih, bo o tem obvestila drugo pogodbenico.

3. Ne glede na sedmi odstavek tega člena bo pogodbenica, ki se namerava zateči k zaščitnim ukrepom, nemudoma o tem obvestila drugo pogodbenico in ji dostavila vse informacije v zvezi s tem. Pogodbenici se bosta takoj medsebojno posvetovali v Skupnem odboru, da bi našli rešitev.

4. (a) Kar zadeva 26., 27. in 29. člen bo Skupni odbor proučil primer ali razmere in bo lahko sprejel potrebni sklep, da se končajo težave, o katerih jo je obvestila pogodbenica. Če sklep ne bo sprejet v tridesetih dneh potem, ko je bila zadeva predložena Skupnemu odboru, lahko pogodbenica sprejme potrebne ukrepe za izboljšanje razmer.

(b) Kar zadeva 30. člen, lahko pogodbenica po končanih posvetovanjih ali po izteku treh mesecev od datuma prvega obvestila drugi pogodbenici sprejme ustrezne ukrepe.

(c) Kar zadeva 22. in 23. člen, bo prizadeta pogodbenica Skupnemu odboru dala vso potrebno pomoč, da se primer prouči in tam, kjer je to primerno, odpravi sporna praksa. Če druga pogodbenica ne preneha s sporno prakso v roku, ki ga določi Skupni odbor ali če Skupni odbor v tridesetih delovnih dneh potem, ko mu je zadeva bila poslana v reševanje, o zadevi ne doseže soglasja, sme prizadeta pogodbenica sprejeti ustrezne ukrepe za reševanje težav, ki so posledica take prakse.

5. Drugo pogodbenico je potrebno takoj obvestiti o sprejetih zaščitnih ukrepih. Obseg in trajanje ukrepov bosta omejena na tisto, kar je nujno potrebno, da se popravi položaj, ki je privedel do njihove uporabe, in ne smeta preseči škode, ki jo je povzročila neustrezna praksa oz. težava. Prednost bodo imeli ukrepi, ki bodo najmanj ovirali izvajanje sporazuma.

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

7. Če zaradi izrednih razmer, ki zahtevajo takojšnje ukrepanje, zadeve ni mogoče predhodno proučiti, lahko prizadeta pogodbenica v primerih iz 26., 27. in 29. člena uporabi začasne ukrepe, ki so potrebni za ureditev razmer. O ukrepih je treba nemudoma obvestiti drugo pogodbenico, nakar je treba v čimkrajšem času v Skupnem odboru opraviti posvetovanja med pogodbenicama.

32. člen

Plačilnobilančne težave

1. Pogodbenici si bosta prizadevali izogibati se uvajanju omejitvenih ukrepov, vključno ukrepov, ki se nanašajo na omejevanje uvoza iz plačilnobilančnih razlogov.

2. Kadar je ena od pogodbenic v resnih plačilnobilančnih težavah ali ji to neizbežno grozi, sme v skladu s Splošnim sporazumom o carinah in trgovini sprejeti omejitvene ukrepe, vključno ukrepe, povezane z uvozom, ki pa morajo biti časovno omejeni in ne smejo presegati tega, kar je nujno potrebno za izboljšanje plačilnobilančnega položaja. Z izboljšanjem plačilnobilančnega stanja je treba ukrepe postopno popuščati in jih odpraviti takoj, ko razmere ne opravičujejo več njihovega obstoja. Pogodbenica mora o njihovi uvedbi takoj obvestiti drugo pogodbenico in, kadarkoli je to mogoče, o terminskem načrtu za njihovo odpravo.

33. člen

Evolucijska klavzula

1. Če pogodbenica ocenjuje, da bi bilo v interesu gospodarstev obeh pogodbenic koristno razviti in poglobiti odnose, vzpostavljene s tem sporazumom, z razširitvijo na druga področja, ki jih ta sporazum ne zajema, bo druga pogodbenici predložila svoj utemeljeni predlog. Pogodbenici se lahko obrneta na Skupni odbor, da ta predlog prouči in kjer je primerno, da priporoči zlasti z namenom, da se začne pogajanja.

2. Dogovore, dosežene v postopku iz prvega odstavka, bosta pogodbenici ratificirali ali potrdili v skladu s svojo notranjo zakonodajo.

34. člen

Skupni odbor

1. Pogodbenici soglašata, da bosta ustanovili Skupni odbor, sestavljen iz predstavnikov pogodbenic.

2. Skupni odbor bo nadzoroval in upravljal izvajanje tega sporazuma.

3. Za ustrezno izvajanje tega sporazuma si bosta pogodbenici izmenjevali informacije in se na zahtevo vsake od njiju posvetovali v okviru Skupnega odbora. Skupni odbor bo iskal možnosti za nadaljnje odpravljanje ovir v trgovini med pogodbenicama.

4. Skupni odbor lahko sprejema odločitve v primerih, ki jih predvideva ta sporazum. V drugih primerih pa Skupni odbor lahko daje priporočila.

35. člen

Postopki Skupnega odbora

1. Za ustrezno izvajanje tega sporazuma se bo Skupni odbor sestajal po potrebi, vendar najmanj enkrat letno. Vsaka od pogodbenic lahko zahteva sestanek.

2. Skupni odbor bo sprejemal odločitve soglasno.

3. Če predstavnik ene od pogodbenic tega sporazuma v Skupnem odboru sprejme sklep s pridržkom ustavnosti postopka, bo sklep začel veljati, če v njem ne bo naveden kasnejši datum, z dnem, ko je sporočen umik pridržka.

4. Za potrebe izvajanja tega sporazuma bo Skupni odbor sprejel svoj poslovnik, ki bo, med drugim, vseboval določbe o sklicevanju sestankov in imenovanju predsednika ter trajanju mandata.

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

36. člen

Trgovinski odnosi, ki jih ureja ta in drugi sporazumi

1. Ta sporazum ureja trgovinske odnose med Republiko Slovenijo in Slovaško republiko.

2. Ta sporazum ne preprečuje vzdrževanja ali ustanavljanja carinskih unij, con proste trgovine ali dogovorov o maloobmejnem prometu, če ti ne bodo negativno vplivali na trgovinski režim ter zlasti na določbe, ki se nanašajo na pravila o poreklu, kot jih določa ta sporazum.

37. člen

Priloge in protokoli

Priloge I-V in protokoli 1-3 k temu sporazumu so njegov sestavni del. Skupni odbor se lahko odloči za spremembe in dopolnitve prilog in protokolov v skladu z določbami tretjega odstavka 35. člena.

38. člen

Spremembe in dopolnila

Spremembe in dopolnila k temu sporazumu, ki jih četrti odstavek 34. člena ne omenja, a jih odobri Skupni

odbor, morata sprejeti obe pogodbenici v skladu z njunima nacionalnima zakonodajama.

Spremembe in dopolnila bodo začela veljati z datumom prejema zadnje diplomatske note, ki potrjuje, da so končani postopki za uveljavitev sprememb in dopolnitev, kot jih zahtevata nacionalni zakonodaji pogodbenic.

39. člen

Uveljavitev

1. Ta sporazum se ratificira v skladu z veljavnimi postopki vsake pogodbenice, instrumenti ratifikacije pa se izmenjajo v Ljubljani, kakor hitro je mogoče.

2. Ta sporazum začne veljati z izmenjavo instrumentov ratifikacije.

3. Pogodbenici lahko že ob podpisu izjavita, da bosta ta sporazum začasno uporabljali, če ga ni mogoče uveljaviti do 1. januarja 1994. V tem primeru je Skupna izjava sestavni del tega sporazuma.

40. člen

Odpoved

Ta sporazum velja, dokler ga ne odpove ena od pogodbenic. Vsaka pogodbenica lahko sporazum odpove, vključno začasno uporabo, s pisnim obvestilom drugi pogodbenici po diplomatski poti.

V takem primeru sporazum preneha veljati šest mesecev po datumu, ko je druga pogodbenica prejela obvestilo.

Sestavljeno v Bratislavi dne dvaindvajsetega decembra 1993 v dveh izvirnikih v angleškem jeziku.

Za Republiko Slovenijo
Davorin Kračun l. r.

Za Slovaško republiko
Jan Ducki l. r.

ZAPIS O SOGLASJU

1. Pogodbenici izjavljata svojo pripravljenost, da v okviru Skupnega odbora proučita možnost, da bi druga drugi razširili podelitev katerikoli koncesij, ki jih priznavata ali jih bosta priznavali tretjim državam, s katerimi sta sklenili sporazum o prosti trgovini ali drug podoben sporazum, na katerega se nanaša XXIV. člen Splošnega sporazuma o carinah in trgovini.

2. V zvezi z drugim odstavkom 4. člena pogodbenici soglašata, da bodo znižane dajatve, ki so posledica opustitve carinskih dajatev za določen čas, nadomestile osnovne dajatve le za čas trajanja take začasne opustitve, in da bo ob vsaki delni opustitvi med pogodbenicama ohranjeno preferencialno razmerje.

3. Pogodbenici bosta uporabili avtomatična dovoljenja, ki ne bodo negativno vplivala na razvoj medsebojne trgovine in bodo v skladu s predpisi Splošnega sporazuma o carinah in trgovini. Pogodbenici soglašata, da se 9. člen ne uporablja, kadar bi se ukrepi, določeni s tem členom, zahtevali zaradi izvrševanja mednarodnih obveznosti.

4. Pri izdelavi meril in predpisov, navedenih v tretjem odstavku 23. člena, bosta pogodbenici

- si prizadevali za zagotovitev največje možne skladnosti z ustreznimi merili in predpisi, ki se v skladu s tem sporazumom uporabljajo med vsako pogodbenico tega sporazuma in Evropskimi skupnostmi,

- določili pogoje in/ali razmere, ko lahko veljajo začasna odstopanja od določb prvega odstavka,

- pregledali pogoje, pod katerimi se lahko ukrepa proti postopkom državne pomoči.

5. Glede četrtega odstavka 23. člena bo Skupni odbor v enem letu po uveljavitvi tega sporazuma proučil in sprejel pravila, potrebna za izvajanje ukrepov za zagotovitev preglednosti.

6. Republika Slovenija bo koncesije, ki so navedene v prilogah k protokolu 2 in so razvrščene po Kombinirani nomenklaturi poimenovanja in šifrskih oznak blaga, upravljala v skladu s svojim nacionalnim Harmoniziranim sistemom poimenovanja in šifrskih oznak blaga na ravni šestih mest, dokler se v Republiki Sloveniji ne bo začela uporabljati Kombinirana nomenklatura. Pri tem bo zagotovljeno, da bodo zajeti proizvodi, navedeni v stolpcu "Opis blaga". Pogodbenici bosta spore, ki bi nastali zaradi uporabe sistemov Kombinirane in Harmonizirane nomenklature, reševali z medsebojnimi posvetovanji.

7. Pogodbenici v tem sporazumu priznavata čedalje večji pomen menjave na področju storitev. Pri postopnem razvijanju in razširitvi sodelovanja si bosta prizadevali, da dosežeta postopno liberalizacijo in vzajemno odpiranje trgov v menjavi storitev.

Pogodbenici se bosta o tem sodelovanju pogovarjali v Skupnem odboru in si prizadevali svoje odnose po tem sporazumu še bolj razviti in poglobiti.

SKUPNA IZJAVA

Republika Slovenija in Slovaška Republika izjavljata, da bosta sporazum začasno uporabljali od 1. januarja 1994, če sporazum do takrat ne more stopiti v veljavo.

PRILOGA I

Seznam proizvodov, omenjenih v 2. in 11. členu:

ex 3502	Albumini, albuminati in drugi albuminski derivati:
ex 3502 10	- - - Jajčni albumin:
3502 10 91	- - - Posušeni (npr. v listih, luskah, kosmičih, prahu)
3502 10 99	- - - Drugo
ex 3502 90	- - - Albumini, razen jajčnih:
	- - - Mlečni albumin (laktalbumin)
3502 90 51	- - - Posušeni (npr. v listih, luskah, kosmičih, prahu)
3502 90 59	- - - Drugo
4501	Naravna pluta, surova ali enostavno obdelana; odpadna pluta; zdrobljena, drobljena ali mleta pluta
5201 00	Bombaž, nemikan in nečesan
5301	Lan, surov ali predelan, toda nepreden; laneno predivo in odpadki (vključno z odpadki preje in razpukanimi tekstilnimi materiali)
5302	Konoplja (<i>Cannabis Sativa</i>), surova ali predelana, toda nepredena; konopljeno predivo in odpadki (vključno z odpadki preje in razpukanimi tekstilnimi materiali)

PRILOGA II

(omenjena v drugem odstavku 5. člena)

Republika Slovenija bo postopoma ukinila naslednje dajatve na uvoz iz Slovaške republike, ki imajo enak učinek kot carinske dajatve in se uporabljajo v letu 1993 na ad valorem osnovi, tako da bo vsako leto, ki je navedeno, uporabljala naslednje:

– 15% uvozna taksa na uvoz rabljenih avtomobilov in motornih vozil za prevoz blaga

1994	1995	od 1. 1. 1996
15%	15%	–

PRILOGA III

(omenjena v drugem odstavku 8. člena)

Slovaška republika bo najkasneje do 1. januarja 2001 ukinila vse količinske omejitve pri uvozu in ukrepe z enakim učinkom za spodaj navedene proizvode s poreklom iz Republike Slovenije.

Tarifna št.	Tarifna oznaka	Opis proizvoda
	0808 10 31	Jabolka
	– 0808 10 89	
2701	2612 10	Uranove rude in koncentradi Črni premog, briketi raznih oblik iz črnega premoga – Črni premog za koksanje – Črni premog za proizvodnjo energije
2702		Lignit, aglomeriran ali neaglomeriran, razen gagata (smolnatega premoga)
2844		Radioaktivni kemični elementi in radioaktivni izotopi (vštevši fisijske in oploditvene kemične elemente in izotope) in njihove spojine
	2844 10 00	– Uran, naravni in njegove spojine, zlitine, disperzije (vštevši kermete), keramični proizvodi in mešanice, ki vsebujejo naravni uran in spojine naravnega urana
	2844 20	– Uran, obogaten v U 235, in njegove spojine; plutonij in njegove spojine; zlitine, disperzije (vštevši kermete), keramični proizvodi in mešanice, ki vsebujejo uran, obogaten v U 235, plutonij in spojine teh proizvodov
	2844 50 00	– Izrabljeni (izsevani) gorivni elementi (polnjenja) jedrskih reaktorjev

Tarifna št.	Tarifna oznaka	Opis proizvoda
4707		Papirnati ali kartonski odpadki in ostanki
	8401 30 00	– Gorilni elementi (polnjenja), neobsevani

PRILOGA IV

(omenjena v prvem odstavku 10. člena)

POSTOPEK**OBVEŠČANJA O OSNUTKIH TEHNIČNIH PREDPISOV****1. člen**

V tem postopku se bodo uporabljali izrazi z naslednjim pomenom:

(a) "tehnična specifikacija": specifikacija, navedena v dokumentu, ki predpisuje zahtevane lastnosti proizvoda, kot so stopnja kakovosti, zmogljivost, varnost ali dimenzije, vključno z zahtevami, ki veljajo za proizvode glede terminologije, simbolov, testiranja in metod testiranja, embalaže, označevanja ali etiketiranja;

(b) "tehnični predpisi": tehnične specifikacije, vključno z ustreznimi administrativnimi določbami, ki jih je obvezno potrebno upoštevati, pravno ali dejansko, v primeru trženja ali uporabe v pogodbenici ali njenem večjem delu, razen tistih, ki jih predpišejo lokalne oblasti;

(c) "osnutek tehničnega predpisa": tekst tehnične specifikacije, vključno z administrativnimi določbami, oblikovanimi z namenom, da se jih sprejme ali pa dokončno uveljavi kot tehnični predpis, ko je besedilo v pripravljalni fazi in je še možno vnašati bistvene spremembe in dopolnitve;

(d) "proizvodi": vsako blago, ki ga ta sporazum obsega.

2. člen**1. Obvestilo mora:**

(a) obsega celoten tekst osnutka tehničnih predpisov v izvirnem jeziku in celoten prevod ali povzetek v angleščini;

(b) navajati, ali je osnutek tehničnega predpisa istoveten s tehnično specifikacijo v zvezi z zadevo, ki jo je izdelal mednarodni ali regionalni organ, ali pa odstopa od takih specifikacij; kadar odstopa, je potrebno navesti razloge za odstopanje;

(c) navajati ime in naslov nacionalnega organa, ki je pristojen za izdajanje nadaljnjih informacij glede predpisa;

(d) vsebovati predvideni datum začetka veljavnosti.

2. Kjer osnutek tehničnega predpisa samo prenaša celoten tekst mednarodnega ali evropskega standarda, bo zadostovala informacija o tem standardu.

3. člen

Vsaka pogodbenica lahko zahteva nadaljnje informacije v zvezi z osnutkom tehničnega predpisa, o katerem je bila obveščena v skladu s tem postopkom.

4. člen

1. Pogodbenici lahko dajeta pripombe na posredovane osnutke tehničnih predpisov.

2. Pogodbenici si bosta izmenjali obvestila o svojih ustanovah za obveščanje.

5. člen

Rok za pripombe v zvezi z obvestili je tri mesece od datuma, ko pogodbenici prejmeta besedilo osnutka predpisa. V tem obdobju ni možno sprejeti osnutka tehničnega predpisa.

6. člen

Dodatno obvestilo mora navajati, v kolikšni meri je bilo možno upoštevati pripombe, prejete s strani pogodbenice, kakršnokoli spremembo vsebine glede na osnutek, kakor tudi datum začetka veljavnosti predpisa.

7. člen

Trimesečno obdobje mirovanja se ne bo uporabljalo, kadar morajo zaradi nujnih razlogov, ki se nanašajo na varstvo splošnega zdravja ali javne varnosti, na varstvo zdravja in življenja živali ali rastlin, pristojne oblasti pripraviti tehnične predpise v zelo kratkem času, zato, da jih takoj uveljavijo ali uvedejo, pri čemer posvetovanja niso možna. Razlogi, ki utemeljujejo nujnost takih ukrepov, bodo navedeni.

8. člen

Pogodbenici bosta v okviru tega sporazuma imeli redne posvete, da bi zagotovili zadovoljivo izvajanje postopka.

PRILOGA V

(omenjena v prvem odstavku 25. člena)

O INTELEKTUALNI LASTNINI

Večstranski sporazumi, omenjeni v prvem odstavku 25. člena, so naslednji:

- Pariška konvencija z dne 20. marca 1883 o varstvu industrijske lastnine (Stockholmski akt, 1967);
- Bernska konvencija z dne 9. septembra 1886 o varstvu literarnih in umetniških del (Pariški akt, 1971);
- Mednarodna konvencija z dne 26. oktobra 1961 o varstvu izvajalcev, proizvajalcev zvočnih zapisov in radiotelevizijskih družb (Rimska konvencija);
- Evropska konvencija o patentih z dne 5. oktobra 1973.

PROTOKOL 1

(omenjen v drugem odstavku 3. člena)

UKINITEV CARINSKIH DAJATEV MED REPUBLIKO SLOVENIJO IN SLOVAŠKO REPUBLIKO

1. Carinske dajatve pri uvozu, ki se uporabljajo v Slovaški republiki za proizvode po poreklu iz Republike Slovenije, ki so navedeni v prilogi A k temu protokolu, se bodo postopoma zmanjševale v skladu z naslednjim časovnim razporedom:

- 1. januarja 1994 – na 50% osnovne dajatve,
- 1. januarja 1995 – na 25% osnovne dajatve,
- 1. januarja 1996 – preostale dajatve bodo odpravljene

2. Carinske dajatve pri uvozu, ki se uporabljajo v Slovaški republiki za proizvode po poreklu iz Republike Slovenije, ki niso navedeni v prilogi A k temu protokolu, bodo ukinjene na dan uveljavitve tega sporazuma.

3. Carinske dajatve pri uvozu, ki se uporabljajo v Republiki Sloveniji za proizvode po poreklu iz Slovaške republike, ki so navedeni v prilogi B k temu protokolu, se bodo postopoma zmanjševale v skladu z naslednjim časovnim razporedom:

- 1. januarja 1994 – na 50% osnovne dajatve,
- 1. januarja 1995 – na 25% osnovne dajatve,
- 1. januarja 1996 – preostale dajatve bodo odpravljene.

4. Carinske dajatve pri uvozu, ki se uporabljajo v Republiki Sloveniji za proizvode po poreklu iz Slovaške republike, ki so navedeni v prilogi B1 k temu protokolu, se bodo postopoma zmanjševale v skladu z naslednjim časovnim razporedom:

- 1. januarja 1994 – na 92% osnovne dajatve,
- 1. januarja 1995 – na 82% osnovne dajatve,
- 1. januarja 1996 – na 70% osnovne dajatve
- 1. januarja 1997 – na 50% osnovne dajatve
- 1. januarja 1998 – na 25% osnovne dajatve,
- 1. januarja 1999 – preostale dajatve bodo odpravljene.

To znižanje velja le za obdobje, dokler osebni avtomobili, izdelani v Republiki Sloveniji, ki jih uvaža Slovaška republika, ne izpolnjujejo pogojev protokola 3 tega sporazuma. V primeru, ko osebni avtomobili izpolnjujejo pogoje protokola 3 tega sporazuma, bodo carinske dajatve pri uvozu, ki se uporabljajo v Republiki Sloveniji za osebne avtomobile, izdelane v Slovaški republiki, popolnoma ukinjene.

5. Carinske dajatve pri uvozu, ki se uporabljajo v Republiki Sloveniji za proizvode po poreklu iz Slovaške republike, ki niso navedeni v prilogah B in B1 k temu protokolu, bodo ukinjene na dan uveljavitve tega sporazuma.

PRILOGA A K PROTOKOLU 1

(HS)

271000	410431	480522	511111	520833	521152	640230	711411
280110	410439	480523	511119	520839	521159	640291	711419
280610	410511	480529	511120	520841	521211	640299	711420
281512	410512	480550	511130	520842	521212	640311	720211
282300	410519	480560	511190	520843	521213	640319	720219
282890	410520	480570	511211	520849	521214	640320	720221
283322	410710	480580	511219	520851	521215	640330	720229
283522	410790	480620	511220	520852	521221	640340	720230
283523	430220	480710	511230	520853	521222	640351	720249
283531	430230	480810	511290	520859	521223	640359	720270
284910	441010	480920	520511	520911	521224	640391	720280
290362	441111	481011	520512	520912	521225	640399	720291
291731	441119	481012	520513	520919	540231	640411	720299
291732	441131	481021	520514	520921	540232	640419	720450
360200	441139	481029	520515	520922	540233	640420	720811
390610	441191	481031	520521	520929	540241	640510	720812
390910	441199	481032	520522	520931	540251	640520	720813
390930	441212	481039	520523	520932	540261	640590	720814
390940	441219	481110	520524	520939	540410	640610	720821
391510	441221	481131	520531	520941	540500	640620	720822
391520	441229	481139	520532	520942	540610	640691	720823
391530	441291	481410	520533	520943	540620	690890	720824
391590	441299	481420	520534	520949	550120	691190	720831
391810	441400	481430	520541	520951	550200	691410	720832
392051	441510	481490	520542	520952	560741	700100	720833
392059	441520	481610	520543	520959	560749	700311	720834
392092	441600	481620	520544	521011	560750	700319	720835
392094	441700	481720	520611	521012	560790	700320	720841
392112	441810	481810	520612	521019	630221	700330	720842
392210	441820	481820	520613	521021	630222	700410	720843
392220	441830	481830	520614	521022	630229	700490	720844
392290	441840	481840	520621	521029	630231	700510	720845
392310	441850	481910	520622	521031	630232	700521	720890
392330	441890	481920	520623	521032	630239	700529	720911
392390	441900	481930	520624	521039	630251	700530	720912
392520	470710	481940	520631	521041	630252	700600	720913
392590	470720	481950	520632	521042	630253	700711	720914
401010	470730	481960	520633	521049	630259	700719	720921
401091	470790	482020	520634	521051	630260	700721	720922
401099	480240	482030	520641	521052	630291	700729	720923
401110	480251	482040	520642	521059	630292	701010	720924
401120	480252	482050	520643	521111	630293	701090	720931
401140	480253	482090	520644	521112	630299	701120	720932
401150	480260	482210	520811	521119	630419	701200	720933
401199	480300	482290	520812	521121	630492	701310	720934
401210	480441	482320	520813	521122	630493	701321	720941
401220	480442	490300	520819	521129	630499	701329	720942
401290	480449	490510	520821	521131	630790	701331	720943
401390	480451	490700	520822	521132	640110	701332	720944
410410	480452	490810	520823	521139	640191	701339	720990
410421	480459	490890	520829	521141	640192	701391	721011
410422	480510	490900	520831	521142	640199	701399	721012
410429	480521	491110	520832	521143	640211	711311	721020
				521149	640219	711319	721031
				521151	640220	711320	721039

721041	721729	731300	732620	780200	852290	920190
721049	721731	731411	732690	780300	852810	930200
721050	721732	731419	740610	780420	852820	930320
721060	721733	731420	740620	780500	852910	930330
721070	721739	731430	740721	780600	853110	930400
721090	722510	731441	740819	790310	853620	940210
721111	722530	731442	740822	790390	853641	940330
721112	722880	731449	741011	790400	853649	940340
721121	730110	731511	741012	790500	853661	940350
721122	730120	731512	741021	790710	853669	940360
721129	730220	731519	741022	790790	853921	940390
721130	730230	731520	741110	800520	853931	940520
721141	730240	731581	741121	800600	853940	940540
721149	730300	731582	741122	820231	854620	950611
721190	730410	731589	741129	821510	860310	
721210	730420	731590	741210	821520	860390	
721221	730431	731700	741220	821591	860400	
721229	730439	731811	741300	821599	860500	
721230	730441	731812	741510	841451	860610	
721240	730449	731813	741521	841822	860620	
721250	730451	731814	741531	841829	860630	
721260	730459	731815	741532	841861	860691	
721310	730490	731816	741539	841869	860692	
721320	730511	731819	741700	843240	860699	
721331	730512	731829	741810	843621	870310	
721339	730519	731920	741820	845011	870321	
721341	730520	731930	741991	845090	870323	
721349	730531	731990	741999	845240	870324	
721350	730539	732010	750400	845939	870331	
721420	730590	732020	750800	848110	870332	
721430	730610	732090	760310	848130	870333	
721440	730620	732111	760320	848140	870390	
721450	730630	732112	760410	848180	871190	
721460	730640	732113	760421	848490	901811	
721510	730650	732181	760429	850611	901831	
721520	730660	732182	760511	850612	901832	
721530	730690	732183	760519	850613	901841	
721540	730721	732211	760521	850619	901849	
721590	730722	732219	760529	850620	901890	
721610	730723	732290	760611	850690	901920	
721621	730729	732310	760612	850730	902211	
721622	730791	732391	760691	850940	902300	
721631	730792	732392	760711	850980	902410	
721632	730793	732393	760719	851010	902480	
721633	730799	732394	760720	851020	902520	
721640	730810	732399	760810	851631	902610	
721650	730820	732410	760820	851632	902620	
721660	730840	732421	761010	851633	902810	
721711	730900	732429	761090	851640	902830	
721712	731010	732490	761100	851660	902910	
721713	731021	732510	761210	851671	903031	
721719	731029	732591	761510	851672	903039	
721721	731100	732599	761520	851679	910690	
721722	731210	732611	761610	851680	920110	
721723	731290	732619	761690	851910	920120	

PRILOGA B K PROTOKOLU 1

(HS)

250510	401210	481630	520532	520922	540233	630629	680790
250621	401220	481690	520533	520929	540241	630631	680800
250840	401290	481720	520534	520931	540251	630639	681011
252329	401320	481730	520535	520932	540261	630641	681019
252390	401390 ^(3,4)	481820	520541	520939	540410	630649	681020
253090	440610	481830	520542	520941	550931	630691	681091
270210	440690	481840	520543	520942	550932	630699	681099
271000	441010	481890	520544	520943	550961	630710	681110
280110	441090	481930	520545	520949	550962	630720	681120
280610	441111	482010	520612	520951	550969	630790	681130
281512	441119	482110	520614	520952	560300	630800	681190
281810	441121	482190	520615	520959	590310	630900	681270
282300	441129	482311	520621	521011	590320	631010	690100
282890 ⁽¹⁾	441131	482319	520622	521012	590390	631090	690390
283322	441139	482330	520623	521019	590491	640110	690410
283522	441191	482340	520624	521021	630120	640191	690490
283523	441199	482351	520625	521022	630130	640192	690510
283531	441211	482359	520631	521029	630140	640199	690590
283539	441212	482360	520632	521031	630190	640211	690600
283990	441219	482370	520633	521032	630210	640219	690810
284910	441221	482390	520634	521039	630221	640220	690890
291211	441229	490110	520635	521041	630222	640230	690911
291714	441291	490191	520641	521042	630229	640291	691200
291731	441299	490199	520642	521049	630231	640299	691410
291732	441300	490700	520643	521051	630232	640311	691490
291735	441510	490810	520644	521052	630239	640319	700719
321410	441520	490890	520645	521059	630240	640320	701090
340220	470720	490900	520710	521111	630251	640330	701321
340290	470730	491000	520790	521112	630252	640340	701329
360200 ⁽²⁾	480100	491110	520811	521119	630253	640351	701331
382390	480260	491191	520812	521121	630259	640359	701339
390610	480300	491199	520813	521122	630260	640391	701391
390910	480411	511111	520819	521129	630291	640399	701399
390930	480419	511119	520821	521131	630292	640411	701690
390940	480421	511120	520822	521132	630293	640419	701990
391810	480429	511130	520823	521139	630299	640420	720811
392051	480510	511190	520829	521141	630311	640510	720812
392092	480910	511211	520831	521142	630319	640520	720813 ⁽⁵⁾
392094	480990	511219	520832	521143	630391	640590	720814 ⁽⁶⁾
392112	481011	511220	520833	521149	630399	640610	720822 ⁽⁷⁾
392210	481012	511230	520839	521151	630411	640620	720823 ⁽⁸⁾
392310	481021	511290	520841	521152	630419	640691	720824 ⁽⁹⁾
392330	481029	520511	520842	521159	630491	680100	720831
392390	481031	520512	520843	521211	630492	680210	720832
392590	481032	520513	520849	521212	630493	680222	720833
401010	481039	520514	520851	521213	630499	680292	720834
401091	481091	520515	520852	521214	630510	680299	720835
401099	481099	520521	520853	521215	630531	680421	720841
401110	481131	520522	520859	521221	630539	680422	720842
401120	481410	520523	520911	521222	630590	680423	720843
401140	481420	520524	520912	521223	630611	680430	720844
401150	481430	520525	520919	521224	630612	680510	720845
401199	481490	520531	520921	521225	630619	680520	720890
				540231	630621	680530	720911
				540232	630622	680610	720912

720913	721460	722540	730721	841013	852810
720914	721510	722550	730722	841090	852820
720921	721520	722590	730723	841370	853510
720922	721530	722610	730729	841451	853521
720923	721540	722620	730791	841459	853529
720924	721590	722691	730792	841510	853530
720931	721610	722692	730793	841810	853540
720932	721621	722699	730799	841822	853590
720933	721622	722710	730810	841829	853610
720934	721631	722720	730820	841861	853620
720941	721632	722790	730830	841869	853630
720942	721633	722810	730840	842310	853641
720943	721640	722820	730890	842710	853649
720944	721650	722830	730900	842720	853650
720990	721660	722840	731010	842790	853661
721011	721690	722850	731021	842831	853669
721012	721711	722860	731029	842920	853690
721020	721712	722870	731411	843240	853710
721031	721713	722880	731419	843320	853720
721039	721719	722910	731511	845710	853810
721041	721721	722920	731512	845720	853890
721049	721722	722990	731519	845730	860310
721050	721723	730110	731520	845811	860390
721060	721729	730120	731581	845819	860400
721070	721731	730210	731582	845891	860500
721090	721732	730220	731589	845899	860610
721111	721733	730230	731590	845910	860620
721112	721739	730240	731700	845921	860630
721119	721911	730290	731811	845929	860691
721121	721912	730300	731812	845939	860692
721122	721913	730410	731813	845940	860699
721129	721914	730420	731814	845951	860900
721130	721921	730431	731815	845959	871200
721141	721922	730439	731816	845961	890310
721149	721923	730441	731819	845969	940210
721190	721924	730449	731821	848110	940520
721210	721931	730451	731822	848130	940540
721221	721932	730459	731823	848140	940591
721229	721933	730490	731824	848180	
721230	721934	730511	731829	848410	
721240	721935	730512	732010	848490	
721250	721990	730519	732020	850140	
721260	722011	730520	732090	850151	
721310	722012	730531	732510	850152	
721320	722020	730539	732591	850153	
721331	722090	730590	732599	850421	
721339	722100	730610	732611	850422	
721341	722210	730620	732619	850423	
721349	722220	730630	732620	850431	
721350	722230	730640	732690	850432	
721410	722240	730650	761010	850433	
721420	722300	730660	761090	850434	
721430	722510	730690	820231	850440	
721440	722520	730711	841011	850450	
721450	722530	730719	841012	850490	

(1) velja samo za postavko slovensko carinsko nomenklaturo	2828902	v skladu s
(2) velja samo za postavko slovensko carinsko nomenklaturo	3602001	v skladu s
(3) velja samo za postavko slovensko carinsko nomenklaturo	4013903	v skladu s
(4) velja samo za postavko slovensko carinsko nomenklaturo	4013909	v skladu s
(5) velja samo za postavko slovensko carinsko nomenklaturo	7208139	v skladu s
(6) velja samo za postavko slovensko carinsko nomenklaturo	7208149	v skladu s
(7) velja samo za postavko slovensko carinsko nomenklaturo	7208229	v skladu s
(8) velja samo za postavko slovensko carinsko nomenklaturo	7208239	v skladu s
(9) velja samo za postavko slovensko carinsko nomenklaturo	7208249	v skladu s

PRILOGA B1 K PROTOKOLU 1

(HS)

870321
870322(1)
870323
870324
870331
870332
870333
870390

(1) razen za 87032219 v skladu s slovaško carinsko nomenklaturo in 8703229 v skladu s slovensko carinsko nomenklaturo

PROTOKOL 2

(omenjen v 12. členu)

**IZMENJAVA KMETIJSKIH KONCESIJ
MED REPUBLIKO SLOVENIJO IN
SLOVAŠKO REPUBLIKO**

1. Zmanjšanja carinskih dajatev, dogovorjena po tem protokolu, se nanašajo na carinske stopnje, ki se

uporabljajo po načelu države z največjimi ugodnostmi (konvencionalna carinska stopnja), ki se uporabljajo v času dejanskega uvoza.

2. Carinske dajatve pri uvozu, ki se uporabljajo v Slovaški republiki za proizvode, navedene v prilogi A tega protokola in ki imajo poreklo v Republiki Sloveniji, se bodo zmanjšale za 50% v prvem letu od začetka veljavnosti tega sporazuma, v okviru tarifnih kvot, določenih v tej prilogi.

Carinske dajatve pri uvozu, ki se uporabljajo v Slovaški republiki za proizvode, navedene v prilogi B tega protokola in ki imajo poreklo v Republiki Sloveniji, se bodo zmanjšale v petih letnih enakih deležih po 10 odstotkov, z začetkom od uveljavitve tega sporazuma, v okviru tarifnih kvot, določenih v tej prilogi.

Carinska stopnja na uvoz piva (HS 2203) s poreklom iz Republike Slovenije, ki se uporablja v Slovaški republiki (priloga A), bo zmanjšana na 15 % v prvem letu od začetka veljavnosti tega sporazuma.

3. Carinske dajatve pri uvozu, ki se uporabljajo v Republiki Sloveniji za proizvode, ki so navedeni v prilogi C tega protokola in ki imajo poreklo v Slovaški republiki, se bodo zmanjšale za 50% v prvem letu od začetka veljavnosti tega sporazuma, v okviru tarifnih kvot, določenih v tej prilogi.

Carinske dajatve pri uvozu, ki se uporabljajo v Republiki Sloveniji za proizvode, ki so navedeni v prilogi D tega protokola in ki imajo poreklo v Slovaški republiki, se bodo zmanjšale v petih letnih enakih deležih po 10 odstotkov, z začetkom od uveljavitve tega sporazuma, v okviru tarifnih kvot, določenih v tej prilogi.

Carinska stopnja na uvoz piva (HS 2203) s poreklom iz Slovaške republike, ki se uporablja v Republiki Sloveniji (priloga C), bo zmanjšana na 12 % v prvem letu, od začetka veljavnosti tega sporazuma, v okviru tarifne kvote, določene v tej prilogi.

4. Za proizvode, navedene v prilogah tega protokola, za katere je potrebno uvozno dovoljenje, se bodo uvozna dovoljenja izdajala avtomatično, dokler ne bodo dosežene količine, ki so tam navedene.

PRILOGA A K PROTOKOLU 2

Tar. št.	HS ali KN oznaka	Opis blaga	Veljavna carina v %	Končno zmanjšanje v %	Kvota
1	2	3	4	5	6
0210	0210	Meso in drugi užitni klavnični proizvodi, nasoljeni, razsoljeni, sušeni ali prekajeni; užitna moka in zdrob iz mesa ali iz drugih klavničnih proizvodov			50 t
	0210 11 11		24	50	
	0210 11 19		25	50	
	0210 11 31		24	50	
	0210 11 39				
	do 19 90		25	50	
	0210 20		30	50	
	0210 90		24	50	

1	2	3	4	5	6
03	03	Ribe, raki, mehkužci in drugi vodni nevretenčarji (brez 0301 93 živi krap)			
	0301 91		7	50	
	0301 99		3	50	
	0302 11 00		1,3	50	
	0302 12 00				
	do 19 00		0,9	50	
	0302 21				
	do 65		0,5	50	
	0302 66 00		1,3	50	
	0302 69				
	do 70		0,9	50	
	0303 10 00		0,5	50	
	0303 21		1,3	50	
	0303 22 00				
	do 29 00		0,9	50	
	0303 31				
	do 75		0,5	50	
	0303 76		1,3	50	
	0303 77 00				
	do 78		0,5	50	
	0303 79				
	do 80 00		0,9	50	
	0304		0,5	50	
	0305 10 00		8	50	
	0305 20 00		0,3	50	
	0305 41 00		0,5	50	
	0305 42 00		1	50	
	0305 49		0,5	50	
	0305 51		1	50	
	0305 59				
	do 69		0,5	50	
0808	0808 10 5, 8	Jabolka, sveža, druga, od 1. januarja do 31. julija			
	0808 10 51				1.000 t
	do 59		12	50	
	0808 10 31				
	do 89		3	50	
	0808 20	Hruške in kutine, sveže			500 t
	0808 20 10				
	do 31		5	50	
	0808 20 33		3	50	
	0808 20 35				
	do 39		10	50	
	0808 20 90		2	50	
0809	0809 20	Češnje, sveže			
	0809 20 20				
	do 40		10	50	
	0809 20 60				
	do 80		5	50	
0810	0810 20, 40	Drugo sadje, sveže	2	50	
1601	1601	Klobase in podobni izdelki iz mesa, drugih klavničnih proizvodov ali krvi, sestavljena živila na osnovi teh proizvodov	20	50	200 t
1602	1602	Drugo pripravljeno ali konzervirano meso, drobovina ali kri			250 t
	1602 10 00				
	do 49		20	50	
	1602 50		30	50	
	1602 90 10		20	50	
	1602 90 31		5	50	
	1602 90 51		20	50	

1	2	3	4	5	6
	1602 90 61 do 69.		30	50	
	1602 90 71 do 79		20	50	
	1602 90 99		10	50	
2001, 4	2001, 4	Vrtnine, sadje, orehi in drugi užitni deli rastlin, pripravljeni ali konzervirani			80 t
	2001 10 00		22	50	
	2001 20 00		20	50	
	2001 90 20 do 30		13	50	
	2001 90 50		5	50	
	2001 90 65 do 95		13	50	
	2004 10 do 90 91		22	50	
	2004 90 95 do 99		11	50	
2008	2008	Sadje, orehi in drugi užitni deli rastlin, drugače pripravljeni ali konzervirani, z dodatkom sladkorja ali drugih sladil ali alkohola ali brez njih, ki niso omenjeni in ne zajeti drugje			100 t
	2008 20 do 30		8	50	
	2008 40		5	50	
	2008 50 do 80		10	50	
	2008 91 00		20	50	
	2008 92		10	50	
	2008 99 11 do 19		20	50	
	2008 99 21 do 23		5	50	
	2008 99 25		20	50	
	2008 99 27		10	50	
	2008 99 32		20	50	
	2008 99 34 do 39		10	50	
	2008 99 41		20	50	
	2008 99 43		5	50	
	2008 99 45		10	50	
	2008 99 46		20	50	
	2008 99 48		10	50	
	2008 99 51		20	50	
	2008 99 53		5	50	
	2008 99 55		10	50	
	2008 99 61		20	50	
	2008 99 69 do 85		10	50	
	2008 99 91		20	50	
	2008 99 99		10	50	
2204	2204	Vino iz svežega grozdja vključno z ojačenimi vini, grozdni mošt, razen tistega iz tar. št. 2009	25	50	1.000 hl
2208	2208	Nedenaturiran etilalkohol koncentracije pod 80 vol. %, žganja, likerji in druge alkoholne pijače, sestavljeni alkoholni izdelki za proizvodnjo pijač			500 hl
	2208 10 do 20		25	50	
	2208 30		10	50	

1	2	3	4	5	6
	2208 40				
	do 50		15	50	
	2208 90		56	50	
2309	2309 90	Izdelki, ki se uporabljajo kot hrana za živali, drugi	4,8	50	
2402	2402	Cigare, cigarilosi in cigarete iz tobaka in tobačnih nadomestkov (ki se ne proizvajajo po tuji licenci)			100 t
	2402 10 00		52	50	
	2402 20 00				
	do 90 00		65	50	
Končna carina %					
2203	2203	Pivo iz slada	24	15	

PRILOGA B K PROTOKOLU 2

Tar. št.	HS ali KN oznaka	Opis blaga	Veljavna carina v %	Končno zmanjšanje v %	Kvota
1	2	3	4	5	6
0105	0105	Živa perutnina, vrste Gallus domesticus, race, gosi, purani in pegatke	12	50	
0206	0206	Užitna drobovina goveda, svinj, ovc, koz konjev, oslov, mul, mezgov, sveža, ohlajena ali zmrznjeni			
	0206 10 10		5	50	
	0206 10 91		7	50	
	0206 10 95				
	do 22 10		5	50	
	0206 22 90		7	50	
	0206 29 10				
	do 30 10		5	50	
	0206 30 21		7	50	
	0206 30 31				
	do 41 10		5	50	
	0206 41 91				
	do 99		7	50	
	0206 49				
	do 90		5	50	
0406	0406	Sir in skuta			
	0406 10				150 t
	do 90 88		10	50	
	0406 90 93				
	do 99		5,8	50	
0709	0709	Druga zelenjava, sveža ali ohlajena (brez 0709 69)			
	0709 10 00		3	50	
	0709 20 00		8	50	
	0709 30 00		3	50	
	0709 40 00		2,5	50	
	0709 51 10		10	50	
	0709 70 00				
	do 90 10		14	50	
	0709 90 60		10	50	
	0709 90 90		8	50	
0809	0809	Slive in trnule	/		
	0809 40 11		10	50	
	0809 40 19		3	50	
	0809 40 90		4	50	

1	2	3	4	5	6
0812	0812	Sadje in orehi, začasno konzervirani, vendar v takem stanju neprimerni za takojšnjo porabo			
	0812 10 00				
	do 90 10		5	50	
	0812 90 40		2	50	
	0812 90 50				
	do 90 90		5	50	
2007	2007 99 20, 39 51, 58	Džemi, sadni želeji, marmelade, sadni ali orehovi pireji in paste, dobljeni s kuhanjem, z dodanim sladkorjem ali sladili ali brez			
	2007 99 20		25	50	
	2007 99 39		5	50	
	2007 99 51		25	50	
	2007 99 58		25	50	
2009	2009 80, 90	Sadni in zelenjavni sokovi, nefermentirani in brez dodatka alkohola, z dodatkom sladkorja ali drugih sladil ali brez			
	2009 80 11				
	do 19		3,8	50	
	2009 80 34				
	do 82		3,8	50	
	2009 80 85				
	do 93		3,8	50	
	2009 80 96				
	do 98		3,8	50	
	2009 90 11				
	do 19		20	50	
	2009 90 21				
	do 29		5	50	
	2009 90 31				
	do 39		20	50	
	2009 90 51				
	do 59		5	50	
	2009 90 91				
	do 99		5	50	

PRILOGA C K PROTOKOLU 2

Tar. št.	HS ali KN oznaka	Opis blaga	Veljavna carina v %	Končno zmanjšanje v %	Kvota
1	2	3	4	5	6
0102	0102 9	Živa goveda, druga			1.000 t
	0102 90 1				
	do 3		10	50	
	0102 90 4				
	do 9		12	50	
0103	0103 9	Žive svinje, druge			500 t
	0103 91 1		5	50	
	0103 91 2		12	50	
	0103 91 3				
	do 9		10	50	
	0103 92 1		5	50	
	0103 92 2		12	50	
	0103 92 3				
	do 9		10	50	
0104	0104	Žive ovce in koze			50 t
	0104 10 1		5	50	
	0104 10 2				
	do 20 9		10	50	

1	2	3	4	5	6
0201,2	0201,2	Meso govedí, sveže, ohlajeno ali zmrznjeno			50 t
	0201 10				
	do 20 1		12	50	
	0201 20 21				
	do 29		12	50	
	0201 20 31				
	do 30 1		12	50	
	0201 30 21				
	do 29		12	50	
	0201 30 31				
	do 9		12	50	
	0202 10				
	do 20 1		12	50	
	0202 20 21				
	do 29		12	50	
	0202 20 31				
	do 30 1		12	50	
	0202 30 21				
	do 29		12	50	
	0202 30 31				
	do 9		12	50	
0203	0203	Svinjsko meso sveže, ohlajeno ali zmrznjeno	15	50	500 t
0210	0210	Meso in užitna drobovina, soljeno, v razsolu, sušeno ali dimljeno, jedilne mesne moke in obroki iz mesa ali drobovine			50 t
	0210 11				
	do 20		15	50	
	0210 90		12	50	
0406	0406 ex	Ovčji in kozji sir, sir z belo in modro plesnijo	12	50	50 t
0701	0701 9	Krompir, svež ali ohlajen, drug	10	50	250 t
0710	0710	Vrtnine (vštevši tudi blanširane), zmrznjene			500 t
	0710 10				
	do 30		10	50	
	0710 40		11	50	
	0710 80				
	do 90		10	50	
0712,3	0712,3	Sušene vrtnine			100 t
	0712 10				
	do 20		10	50	
	0712 30 11				
	do 9		5	50	
	0712 90		10	50	
	0713 10 1		5	50	
	0713 10 9				
	do 31		10	50	
	0713 32 1				
	do 9		10	50	
	0713 33 1				
	do 9		10	50	
	0713 39 1				
	do 9		10	50	
	0713 40				
	do 90		5	50	
0808	0808 10 10	Jabolka za sok, v razsutem stanju	12	50	2.000 t
0812	0812	Sadje in orehi, začasno konzervirani, vendar v takem stanju neprimerni za takojšnjo porabo			30 t
	0812 10 1				
	do 20		12	50	
	0812 90 1				
	do 3		5	50	
	0812 90 5				
	do 9		12	50	

1	2	3	4	5	6
0904	0904	Poper rodu Piper, suha, zdrobljena ali zmleta paprika rodu Capsicum ali Pimenta			30 t
	0904 11 do 2		5	50	
	0904 20 11 do 9		10	50	
1107	1107	Slad, pražen ali nepražen	12	50	2.500 t
1108	1108	Škrob; inulin	12	50	250 t
1601	1601	Klobase in podobni izdelki iz mesa, drobovine ali krvi, sestavljena živila na osnovi teh proizvodov	15	50	150 t
1602	1602	Drugi pripravljeni ali konzervirani izdelki iz mesa, drobovine ali krvi			150 t
	1602 10 1602 20 do 90		10 15	50 50	
2001, 3, 4	2001, 3, 4	Vrtnine, sadje in drugi užitni deli rastlin, gobe in gomoljike, pripravljeni ali konzervirani			80 t
	2001 10 1 do 90 5 2001 90 91 do 99 2003 2004 10 2004 90 1 do 99		20 20 20 20	50 50 50 50	
2204	2204	Vino iz svežega grozdja, vštevši ojačena vina, grozdni mošt, razen tistega iz tar.št. 20.09			1.500 hl
	2204 10 1 do 21 1 2204 21 21 do 29 1 2204 29 21 do 30		25 25 25	50 50 50	
2208	2208	Nedenaturiran alkohol koncentracije pod 80% vol.%; žganja, likerji in druge alkoholne pijače; sestavljeni alkoholni izdelki za proizvodnjo pijač	25	50	500 hl
2402	2402	Cigare in cigarete iz tobaka ali tobačnih nadomestkov (ki se ne proizvajajo po tuji licenci)	25	50	100 t
Končna carina %					
2203	2203	Pivo iz slada	20	12	1.500 hl

PRILOGA D K PROTOKOLU 2

Tar. štev.	HS ali KN oznaka	Opis blaga	Veljavna carina v %	Končno zmanjšanje v %	Kvota
1701	1701	Sladkor iz sladkorne pese v trdnem stanju	17	50	100 t

PROTOKOL 3

V ZVEZI Z OPREDELITVIJO POJMA "PROIZVODI S POREKLOM" IN METODAMI ADMINISTRATIVNEGA SODELOVANJA

NASLOV 1

Definicija pojma "proizvodi s poreklom"

1. člen

Za namene izvajanja tega sporazuma in ne glede na določila 2. in 3. člena velja, da so naslednji proizvodi s poreklom v državi pogodbenici tega sporazuma:

- a) proizvodi, v celoti pridobljeni v tej državi pogodbenici v skladu s 4. členom;
- b) proizvodi, pridobljeni v tej državi pogodbenici, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, pod pogojem:
 - i) da so bili ti materiali dovolj obdelani ali predelani v državi pogodbenici v skladu s 5. členom ali da
 - ii) imajo ti materiali poreklo ene od držav pogodbenic tega sporazuma.

2. člen

Proizvodi s poreklom iz ene od držav pogodbenic v skladu s tem protokolom in izvoženi iz ene države pogodbenice v drugo državo pogodbenico v enakem stanju, ali pa proizvodi, ki niso bili obdelani ali predelani bolj, kot je opisano v petem odstavku 5. člena, ohranijo svoje poreklo.

3. člen

Kumulacija z materiali, s poreklom iz Češke republike

1. Ne glede na 1. člen (b) in v skladu z določili drugega in četrtega odstavka se bo štelo, da so materiali s poreklom iz Češke republike v skladu s protokolom 3, priloženim k sporazumu med Republiko Slovenijo in Češko republiko, s poreklom iz držav pogodbenic in ne bo potrebno, da se ti materiali tam dovolj obdelajo ali predelajo, pod pogojem, da so bili obdelani ali predelani bolj, kot je opisano v petem odstavku 5. člena tega protokola.

2. Proizvodi, ki so pridobili poreklo v skladu s prvim odstavkom, bodo še naprej veljali za proizvode s poreklom iz držav pogodbenic, ko bo tam dodana vrednost preseгла vrednost uporabljenih materialov s poreklom iz Češke republike. Če ta vrednost ne bo presežena, bo veljalo, da so za namene izvajanja tega sporazuma ali sporazuma med Republiko Slovenijo in Češko republiko ti proizvodi s poreklom iz Češke republike.

Pri tem se ne upošteva materialov po poreklu iz Češke republike, ki so bili dovolj obdelani ali predelani v državah pogodbenicah.

3. Za "dodano vrednost" bo veljala cena proizvoda franko tovarna, zmanjšana za carinsko vrednost vseh uporabljenih materialov, ki nimajo porekla v državi pogodbenici, kjer so ti proizvodi pridobljeni.

4. Za namene tega člena bodo v trgovini med Republiko Slovenijo in Češko republiko veljala enaka pravila o poreklu kot pravila v tem protokolu.

4. člen

Štelo se bo, da je v celoti pridobljeno v državi pogodbenici v skladu s pododstavkom (a) 1. člena naslednje:

- a) mineralni proizvodi, pridobljeni na njenem ozemlju ali morskem dnu;
- b) rastlinski proizvodi, pridelani na njenem ozemlju;
- c) žive živali, povržene in vzrejene na njenem ozemlju,
- d) proizvodi, pridobljeni od živih živali, vzrejenih na njenem ozemlju;
- e) proizvodi, pridobljeni z lovom ali ribolovom na njenem ozemlju;
- f) proizvodi morskega ribolova in drugi proizvodi iz morja, pridobljeni z njenimi ladjami;
- g) proizvodi, izdelani na krovu predelovalnih ladij izključno iz proizvodov, omenjenih v pododstavku f);
- h) rabljeni predmeti, zbrani na njenem ozemlju, primerni le za reciklažo;
- i) odpadki in ostanki od proizvodnih postopkov na njenem ozemlju;
- j) blago, proizvedeno na njenem ozemlju izključno iz proizvodov, opisanih v pododstavkih a) do i).

5. člen

1. Izraza "poglavja" in "tarifne številke", uporabljene v tem protokolu, bosta pomenila poglavja in tarifne številke (štirištevilkne kode), uporabljene v nomenklaturi, ki predstavlja "Harmonizirani opis blaga in sistem kodiranja" (v nadaljnjem besedilu Harmonizirani sistem ali HS). Izraz "uvrščen" se nanaša na uvrstitev proizvoda ali materiala pod določeno tarifno številko.

2. Za namene 1. člena se šteje, da so materiali brez porekla dovolj obdelani ali predelani, kadar je dobljen proizvod uvrščen pod tarifno številko, ki se razlikuje od tarifnih števil, v katere so uvrščeni vsi materiali brez porekla, uporabljeni v njegovi proizvodnji, v skladu z določili odstavkov tri, štiri in pet.

3. Proizvod, omenjen v 1. in 2. stolpcu seznama v prilogi II tega protokola, mora izpolnjevati pogoje, določene za ta proizvod v 3. stolpcu, namesto pravila v drugem odstavku.

4. Za proizvode v poglavjih 84 do vključno 91 lahko izvoznik države pogodbenice namesto pogojev, ki so določeni v 3. stolpcu, izbere pogoje, določene v 4. stolpcu.

5. Zaradi izvajanja odstavkov b) i) 1. člena še vedno velja, da so naslednji postopki obdelave ali predelave nezadostni, da bi proizvod pridobil status proizvoda s poreklom, ne glede na to, ali gre za spremembo tarifne številke ali ne:

a) postopki, ki naj zagotovijo ohranitev blaga v dobrem stanju med prevozom in skladiščenjem (prezračevanje, razprostiranje, sušenje, hlajenje, soljenje, žveplov dioksid ali druge vodne raztopine, odstranjevanje poškodovanih delov in podobni postopki);

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

c) i) spremembe v embalaži ter razstavljanje in sestavljanje pošilk;

ii) enostavno pakiranje v steklenice, čutare, vrečke, zaboje, škatle, pritrdjevanje nalepk ali ploščic itd. in vsi ostali preprosti postopki pakiranja;

d) pritrdjevanje znakov, nalepk in drugih podobnih znakov za razlikovanje, na proizvode ali njihovo embalažo;

e) preprosto mešanje proizvodov, ne glede na to, ali so različnih vrst ali ne, kjer ena ali več sestavin mešanice ne ustreza pogojem, določenim v tem protokolu, da bi lahko štele za proizvode s poreklom;

f) enostavno sestavljanje delov izdelka v zaključen izdelek;

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

h) zakol živali.

6. Da bi določili, ali je proizvod s poreklom, ne bo potrebno ugotavljati, ali je bila uporabljena energija in gorivo, naprave in oprema, stroji in orodje za pridobitev teh izdelkov, s poreklom iz tretjih držav ali ne.

7. Dodatki, rezervni deli in orodje, poslani skupaj z delom opreme, stroja, priprave ali vozila, in ki so del običajne opreme in vključeni v njeno ceno, ali pa niso posebej zaračunani, štejejo za del tiste opreme, stroja, naprave ali vozila.

8. Garniture v skladu s splošnim pravilom št.3 Harmoniziranega sistema se štejejo za garniture s poreklom, kadar imajo poreklo vsi njeni sestavni predmeti. Kljub temu pa bo takrat, kadar je garnitura sestavljena iz predmetov, ki imajo poreklo in takih brez, veljalo, da ima garnitura kot celota poreklo, pod pogojem, da vrednost predmetov brez porekla ne presega 15% cene garniture franko tovarna.

6. člen

1. Izraz "vrednost" v seznamu v prilogi II tega protokola pomeni carinsko vrednost v času uvoza uporabljenih materialov brez porekla ali, če ta ni znana ali se je ne da ugotoviti, prvo preverjeno ceno, ki je bila plačana za material na tistem ozemlju. Kjer je potrebno ugotoviti vrednost uporabljenih materialov s poreklom, se ta odstavek uporablja mutatis mutandis.

2. Izraz "cena franko tovarna" na seznamu v prilogi II pomeni ceno franko tovarna dobljenega proizvoda, zmanjšano za kakršnekoli notranje dajatve, ki se plačajo ali se lahko plačajo ob izvozu pridobljenega proizvoda.

7. člen

1. Blago, ki ima poreklo v smislu tega protokola in predstavlja eno pošiljko, ki se ne deli, se lahko prevaža, če je potrebno, po ozemlju, ki njemu država pogodbenic v tem sporazumu in/ali Češke republike, pretovarja ali začasno skladišči na takem ozemlju, pod pogojem, da je prečkanje tega ozemlja upravičeno iz geografskih razlogov, da je blago v državi tranzita ali skladiščenja ostalo pod nadzorom carinskih organov, da v teh državah niso z njim trgovali ali ga izročali v domačo uporabo in na njem niso opravili drugačnih postopkov kot razlaganje, ponovno nalaganje ali postopkov za ohranitev dobrega stanja.

2. Pogoji, določeni v 1. členu, ki se nanašajo na pridobitev statusa blaga s poreklom, morajo biti brez prekinitev izpolnjeni v državi pogodbenici, razen kot je predvideno v 2. in 3. členu.

Če se proizvodi s poreklom, ki jih država pogodbenica tega sporazuma izvaža v neko drugo državo, vračajo, razen v obsegu, ki je določen v 2. in 3. členu, jih je potrebno šteti za proizvode brez porekla, razen če se lahko carinskim organom dokaže, da:

- je vrnjeno blago isto blago, kot je bilo izvoženo, in
- na njem, medtem ko je bilo v tej državi ali po izvozu, niso bili opravljeni nikakršni postopki, razen tistih, ki so potrebni, da se ohrani v dobrem stanju.

NASLOV II

Dokazilo o poreklu

8. člen

1. Proizvodi s poreklom v smislu tega protokola pri uvozu v državo pogodbenico koristijo ugodnosti tega

sporazuma ob predložitvi enega od naslednjih dokumentov:

a) potrdila EUR.1 o prometu, v nadaljnjem besedilu imenovano potrdilo EUR.1, ali potrdila EUR.1, veljavnega za daljše obdobje, in faktur, ki se nanašajo na to potrdilo, izdelano v skladu s 13. členom;

b) fakture z izjavo izvoznika, kot je podana v prilogi IV tega protokola, ki jo je izvoznik naredil za vsako pošiljko, ki jo sestavlja en ali več paketov s proizvodi s poreklom, katerih celotna vrednost ne presega 5.110 ECU-jev;

c) fakture z izjavo pooblaščenega izvoznika, kot je podana v prilogi IV tega protokola, izdelana v skladu s 13. členom.

2. Naslednji proizvodi s poreklom v smislu pomena tega protokola pri uvozu v državo pogodbenico koristijo ugodnosti tega sporazuma, ne da bi bilo potrebno predložiti kateregakoli od dokumentov, omenjenih v prvem odstavku:

a) proizvodi, ki jih v malih paketih pošiljajo zasebniki zasebnikom, pod pogojem, da vrednost proizvodov ne presega vrednosti 365 ECU-jev;

b) proizvodi, ki so del potnikove osebne prtljage, pod pogojem, da vrednost proizvodov ne presega 1.025 ECU-jev.

Ta določila se uporabljajo samo, kadar se to blago ne uvaža v komercialne namene in je bila dana izjava, da ustreza pogojem, ki se zahtevajo za uporabo tega sporazuma, in kjer ni dvomov v resničnost take izjave.

Občasni uvozi, pri katerih gre le za blago za osebno uporabo prejemnikov ali potnikov ali njihovih družin, se ne štejejo v uvoze za komercialne namene, če je iz narave in količine blaga razvidno, da ni namenjeno za trgovanje.

3. Zneske v nacionalni valuti izvozne države pogodbenice, ki ustrezajo zneskom, izraženim v ECU-jih, bo določila izvozna država pogodbenica in jih sporočila drugi državi pogodbenici. Kadar so zneski višji od ustreznih zneskov, ki jih je določila uvozna država pogodbenica, jih mora uvozna država pogodbenica sprejeti, če je blago fakturirano v valuti izvozne države pogodbenice.

4. Če je blago, ki izpolnjuje zahteve tega protokola, fakturirano v valuti tretje države, bo uvozna država pogodbenica priznala ekvivalente vrednostnih omejitev, izražene v nacionalni valuti te države.

5. Za določitev ustreznega razmerja valute do ECU se bo do vključno 30. aprila 1995 uporabljal tečaj nacionalne valute do ECU, kot je veljal prvega delovnega dne v oktobru 1992.

Za vsako naslednje obdobje dveh let bodo zneski v ECU-jih odgovarjali znesku v nacionalni valuti na prvi delovni dan v oktobru v letu pred dveletnim obdobjem.

Ekvivalenti zneskov, omenjenih v 8. členu tega protokola in izraženi v nacionalni valuti, se spreminjajo v skladu z navedenimi pogoji.

9. člen

1. Potrdilo EUR.1 izdajo carinski organi izvozne države pogodbenice ob izvozu blaga, na katerega se nanaša. Izvozniku bo dano na razpolago takoj, ko je bil dejanski izvoz izvršen ali zagotovljen.

2. Potrdilo EUR.1 morajo izdati carinski organi države pogodbenice, če se blago, ki se izvaža, lahko uvrsti med proizvode s poreklom v tej državi pogodbenici v skladu s 1. členom.

3. Carinski organi države pogodbenice lahko, pod pogojem, da je blago, na katerega naj se potrdila

EUR.1 nanašajo, na njenem ozemlju, izdajajo potrdila EUR.1 pod pogoji, določenimi s tem protokolom, če lahko blago, namenjeno izvozu, šteje za blago s poreklom iz ene od držav pogodbenic v skladu s 1. in 2. členom ali iz Češke republike v skladu s pomenom 3. člena, in pod pogojem, da je blago, na katerega se potrdilo nanaša, na njenem ozemlju, razen v primerih, omenjenih v 16. členu.

V takih primerih je izdaja potrdila EUR.1 odvisna od predložitve predhodno izdanih dokazil o poreklu.

4. Potrdilo EUR.1 se lahko izda samo takrat, kadar lahko služi kot dokumentarno dokazilo, ki se zahteva za obravnavanje, določeno v tem sporazumu.

Datum izdaje potrdila EUR.1 mora biti naveden v rubriki 11 potrdila EUR.1, rezervirani za carinske organe.

5. V izjemnih okoliščinah se lahko potrdilo EUR.1 izda tudi po izvozu blaga, na katerega se nanaša, če v času izvoza ni bilo izdano zaradi napak, nenamernih opustitev ali posebnih okoliščin.

Carinske oblasti lahko izdajo potrdilo EUR.1 naknadno samo potem, ko so preverile, da podrobnosti, navedene v izvoznikovi prošnji, ustrezajo podrobnostim na odgovarjajočem dokumentu.

Potrdila EUR.1, izdana naknadno, morajo biti označena z eno od naslednjih navedb:

"ISSUED RETROSPECTIVELY",

"IZDANO NAKNADNO",

"VYSTAVENO DODATEČNÉ",

"VYSTAVENÉ DODATOČNÉ".

6. V primeru kraje, izgube ali uničenja potrdila EUR.1 lahko izvoznik zaprosi carinske organe, ki so ga izdali, za dvojniki, ki ga izdajo na osnovi izvoznih dokumentov, ki jih imajo. Tako izdani dvojniki mora biti označen z eno od naslednjih besed:

"DUPLICATE",

"DVOJNIK",

"DUPLIKÁT".

Dvojniki, na katerem je datum izdaje prvotnega potrdila EUR.1, velja od tega datuma.

7. Označke, omenjene v petem in šestem odstavku, morajo biti vpisane v rubriki 7 "Opombe" potrdila EUR.1.

8. Vedno je mogoča zamenjava enega ali več potrdil EUR.1 z enim ali več potrdil EUR.1, pod pogojem, da se to opravi pri carinskem organu, kjer se blago nahaja.

9. Zaradi preverjanja, če so izpolnjeni pogoji, navedeni v drugem in tretjem odstavku, imajo carinski organi pravico zahtevati kakršnokoli dokumentarno dokazilo ali izvesti kakršnokoli ustrezen pregled.

10. Določila drugega do devetega odstavka tega člena veljajo mutatis mutandis za dokazila, ki so jih izdelali pooblaščen izvozniki pod pogoji, določenimi v 13. členu.

10. člen

1. Potrdilo EUR.1 se izdaja samo na pismeno prošnjo izvoznika ali, na njegovo odgovornost, njegovega pooblaščenega zastopnika, na obrazcu, katerega vzorec je v prilogi III tega Protokola, in ki mora biti izpolnjen v skladu s tem Protokolom.

2. Carinski organi izvozne države pogodbenice so odgovorni za zagotavljanje pravilnega izpolnjevanja obrazca, navedenega v prvem odstavku. Še posebej morajo preverjati, če je rubrika, namenjena opisu blaga, izpolnjena tako, da izključuje možnost ponarejanj. V ta namen je potrebno opisati blago brez praznih vrstic. Kjer rubrika

ni v celoti izpolnjena, je potrebno dodati vodoravno črto pod zadnjo vrstico opisa, tako da je prazen prostor prečrtan.

3. Ker predstavlja potrdilo EUR.1 dokumentarno dokazilo za uporabo tega sporazuma, so carinski organi izvozne države pogodbenice odgovorni za potrebno preverjanje porekla blaga in pregledovanje drugih izjav na potrdilu.

4. Kadar se izdaja potrdilo EUR.1 v skladu s petim odstavkom 9. člena, potem, ko je bilo blago, na katero se nanaša, že izvoženo, mora izvoznik v prošnji, omenjeni v prvem odstavku:

a) navesti kraj in datum izvoza blaga, na katerega se potrdilo EUR.1 nanaša, in

b) potrditi, da v času izvoza potrdilo EUR.1 za to blago ni bilo izdano in navesti razloge.

5. Prošnje za potrdila EUR.1 in dokazilo o poreklu, omenjeno v drugem pododstavku tretjega odstavka 9. člena, ob predložitvi katere se izda nova potrdila EUR.1, morajo carinski organi izvozne države pogodbenice hraniti vsaj dve leti.

11. člen

1. Potrdila EUR.1 je potrebno napisati na obrazcu, katerega vzorec je v prilogi III tega Protokola. Ta obrazec mora biti natisnjen v enem ali več uradnih jezikih držav pogodbenic tega sporazuma oziroma v češčini ali angleščini. Potrdilo EUR.1 mora biti izpolnjeno v enem od teh jezikov in v skladu z določili notranje zakonodaje izvozne države pogodbenice; če so zapisana na roko, morajo biti izpolnjena s črnilom, z velikimi črkami in brez prekinitev.

2. Mere potrdila EUR.1 so 210 x 297 mm. Dopustna so odstopanja do plus 8 milimetrov ali minus 5 milimetrov dolžine. Uporabiti je treba pisalni papir z belo prevleko, ki ne vsebuje delcev pulpe in ni lažji od 25 gramov na kvadratni meter. Imeti mora ozadje s tiskanim zelenim vzorcem "guilloche", tako da je vsako ponarejanje z mehničnimi ali kemičnimi sredstvi opazno na prvi pogled.

3. Državi pogodbenici si lahko pridržita pravico, da sami tiskata potrdila ali pa jih data v tisk pooblaščenim tiskarjem.

12. člen

1. Potrdilo EUR.1 je potrebno v štirih mesecih od datuma izdaje s strani carinskih organov izvozne države pogodbenice predati carinskim organom uvozne države pogodbenice, kjer je blago vstopilo, v skladu s postopkom, ki ga je predpisala ta država pogodbenica. Omenjeni organi lahko zahtevajo prevod potrdila. Lahko tudi zahtevajo, da uvozno deklaracijo spremlja izjava uvoznika, da blago ustreza pogojem, ki se zahtevajo za uporabo tega sporazuma.

2. Ne glede na peti odstavek 5. člena, se bo takrat, kadar se na zahtevo osebe, ki blago prijavlja na carino, demontirani ali nesestavljeni predmet, ki spada pod 84. ali 85. poglavje Harmoniziranega sistema, uvaža po delih po pogojih, ki so jih predpisale pristojne oblasti, upoštevalo, da gre za en predmet in potrdilo EUR.1 se lahko izda za celoten predmet ob prvem uvozu po delih.

3. Potrdilo EUR.1, ki se preda carinskim organom uvozne države pogodbenice po preteku datuma za predložitev, določenega v prvem odstavku, se pri prošnji za preferencialni tretman lahko sprejme, kadar se potrdila pred potekom datuma ni dalo dostaviti zaradi višje sile ali izjemnih okoliščin.

V drugih primerih zakasnitve predložitve lahko carinski organi uvozne države pogodbenice sprejmejo potrdila EUR.1, kadar jim je bilo blago predano pred dogovorjenim končnim datumom.

4. V primeru manjših razlik med izjavami na potrdilu EUR.1 in dokumenti, ki so bili predani carinskemu uradu za izvršitev formalnosti uvoza blaga, potrdilo ne bo ipso facto razveljavljeno, pod pogojem, da je pravočasno ugotovljeno, da potrdilo ustreza blagu.

5. Potrdilo EUR.1 morajo carinski organi uvozne države pogodbenice hraniti v skladu s pravili, ki veljajo v tej pogodbenici.

6. Dokaz, da so bili izpolnjeni pogoji, določeni v 7. členu, je zagotovljen, ko je carinskim organom uvozne države pogodbenice predan bodisi:

a) en sam dokazni prevoznik dokument, izdelan v izvozni državi pogodbenici ali Češki republiki, s katerim je blago prečkalo tranzitno državo; ali

b) potrdilo, ki so ga izdali carinski organi tranzitne države in vsebuje:

- natančen opis blaga,
- datum razkladanja in ponovnega nakladanja blaga, in kjer ustreza, imena ladij,
- potrjeno dokazilo o pogojih, zaradi katerih se je blago zadržalo v tranzitni državi;

c) ali, če tega ni, katerekoli dokumente, ki to dokazujejo.

13. člen

1. Ne glede na prvi do sedmi odstavek 9. člena in prvi, četrti in peti odstavek 10. člena se lahko uporabi poenostavljen postopek za izdajo dokumentov, ki se nanašajo na dokazovanje porekla, pod pogoji spodaj navedenih določil.

2. Carinski organi izvozne države pogodbenice lahko pooblastijo izvoznika, v nadaljnjem besedilu "pooblaščenega izvoznika", ki opravlja pogoste izvoze, za katere je potrebno izdati potrdila EUR.1 in ki zadovoljivo ponudi carinskemu organu vsa jamstva, ki so potrebna za preverjanje statusa blaga s poreklom, da mu ob času izvoza blaga carinskemu uradu izvozne države pogodbenice ni treba predati niti blaga niti prošnje za potrdilo EUR.1, ki se nanaša na to blago, z namenom, da bi dobil potrdilo EUR.1 po pogojih, predpisanih v prvem do četrtem odstavku 9. člena in drugem odstavku 12. člena.

3. Dodatno lahko carinski organi pooblastijo pooblaščenega izvoznika, da izstavlja potrdila EUR.1, ki veljajo največ leto dni od datuma izdaje, v nadaljnjem besedilu imenovana "LT potrdila". Eno LT potrdilo lahko krije le pošiljke enakovrstnega blaga enega pooblaščenega izvoznika enemu uvozniku. Pooblastilo se odobri samo v primeru, ko se pričakuje, da bo status blaga s poreklom, ki se izvaža, ostal nespremenjen za čas veljavnosti LT potrdila. Če LT potrdilo ne krije več določenega blaga, mora pooblaščen izvoznik takoj obvestiti carinske organe, ki so pooblastilo izdali.

Kjer se uporablja poenostavljeni postopek, carinski organi izvozne države pogodbenice lahko predpišejo uporabo potrdil EUR.1, ki imajo razločno oznako, po kateri jih je moč prepoznati.

4. Pooblastilo, omenjeno v drugem in tretjem odstavku, pogojuje, po izbiri carinskih organov, da mora biti rubrika 11 "Carinska overovitev" potrdila EUR.1:

a) bodisi vnaprej potrjena z žigom pristojnega carinskega organa izvozne države pogodbenice in lastnoročnim ali odtisnjenim podpisom uradnika tega organa; bodisi

b) potrjena s strani pooblaščenega izvoznika s posebnim žigom, ki so ga odobrili carinski organi izvozne pogodbenice in ustreza vzorcu v prilogi V tega protokola; ta žig je lahko vnaprej odtisnjen na obrazcu.

Če je potrebno, rubriko 11 "Carinska overovitev" izpolni pooblaščen izvoznik.

5. V primerih, omenjenih v četrtem odstavku a), je potrebno v rubriko 7 "Opombe" potrdila EUR.1 vnesti eno od naslednjih navedb:

"SIMPLIFIED PROCEDURE",
"POENOSTAVLJEN POSTOPEK",
"ZJEDNODUŠENÉ ŘÍZENÍ",
"ZJEDNODUŠENÉ KONANIE".

Pooblaščen izvoznik mora v rubriki 13, "Zahteva za kontrolo" vnesti ime in naslov carinskih organov, pristojnih za kontrolo potrdil EUR.1.

6. V primeru, omenjenem v tretjem odstavku, je potrebno v rubriko 7 "Opombe" potrdila EUR.1 vpisati eno od naslednjih navedb:

"LT CERTIFICATE VALID UNTIL...",
"LT POTRDILO VELJA DO...",
"LT OSVĚDČENÍ PLATNÉ DO ...",
"LT OSVEDČENIE PLATNÉ DO ..."

in datum, zapisan s številkami, potrjen z žigom in podpisom carinskih organov.

Ne zahteva se, da se v rubrikah 8 in 9 LT potrdila navaja oznake in številke ter število in vrsto pakiranja, bruto teža (kg) ali drugo mero (liter, m³ itd.). Rubrika 8 pa mora seveda vsebovati dovolj natančen opis in oznake blaga, da se blago lahko identificira.

7. Ne glede na prvi do tretji odstavek tega člena je potrebno LT potrdilo predati carinskemu organu uvozne države pogodbenice ob ali pred prvim uvozom kakršnegakoli blaga, na katero se nanaša. Kadar uvoznik opravi carinjenje pri več carinskih organih v uvozni državi pogodbenici, lahko carinski organi od njega zahtevajo predložitev dvojnikov LT potrdila vsem tem carinskim organom.

8. Ko je LT potrdilo predano carinskemu organu, je potrebno dokazila o statusu porekla uvoženega blaga med veljavnostjo LT potrdila izkazovati s fakturami, ki izpolnjujejo naslednje pogoje:

a) kadar faktura zajema tako blago s poreklom v državi pogodbenici kot tudi blago brez porekla, mora izvoznik ti dve vrsti blaga jasno razlikovati;

b) izvoznik mora na vsaki fakturi navesti številko LT potrdila, ki zadeva to blago, in datum, ko potrdilo poteče, ter ime(-na) držav(-e) porekla blaga.

Navedba številke LT potrdila in države porekla, ki jo na fakturi zapiše izvoznik, predstavlja izjavo, da blago izpolnjuje pogoje, predpisane v tem Protokolu, za pridobitev preferencialnega porekla v trgovanju med državami pogodbenicami tega sporazuma. Carinski organi izvozne države pogodbenice lahko zahtevajo, da morajo biti vpisi, ki morajo biti po zgornjih določilih na fakturi, potrjeni z lastnoročnim podpisom, ki mu sledi razločno zapisano ime podpisnika;

c) opis in oznake blaga na fakturi morajo biti dovolj podrobni, da jasno pokažejo, da je blago navedeno tudi na LT potrdilu, na katerega se faktura nanaša;

d) fakture se lahko izdajo samo za blago, ki se izvaža med obdobjem veljavnosti ustreznega LT potrdila. Lahko se jih predloži pri uvoznem carinskem organu v štirih mesecih potem, ko jih je izvoznik izstavil.

9. V okviru poenostavljenih postopkov se lahko fakture, ki zadovoljujejo pogoje tega člena, izdeluje in/

ali prenaša s pomočjo telekomunikacij ali elektronske obdelave podatkov. Take fakture bodo carinski organi uvozne države pogodbenice sprejeli kot dokaz o statusu porekla blaga, ki se uvaža v skladu s postopki, ki so jih predpisali tamkajšnji carinski organi.

10. Če carinski organi izvozne države pogodbenice ugotovijo, da potrdilo in/ali faktura, izdana po določitih tega člena, ne velja za dobavljeno blago, morajo o ugotovitvah nemudoma obvestiti carinske organe uvozne države pogodbenice.

11. Carinski organi lahko pooblastijo pooblaščenega izvoznika, da izdaja fakture z izjavo, podano v prilogi VI tega Protokola, namesto potrdil EUR.1.

Izjava, ki jo na fakturi zapiše pooblaščen izvoznik, mora biti narejena v enem od uradnih jezikov pogodbenic tega sporazuma oziroma v slovaščini ali v angleščini. Podpisana mora biti lastnoročno in mora bodisi:

a) navajati avtorizacijske številke pooblaščenega izvoznika, ali

b) pooblaščen izvoznik potrditi s posebnim žigom, omenjenim v četrtem odstavku b), ki so ga odobrili carinski organi izvozne države pogodbenice. Ta žig je lahko predhodno odtisnjen na fakturi.

12. Vendar pa carinski organi izvozne države pogodbenice lahko dovolijo pooblaščenemu izvozniku, da ne podpisuje izjave v osmem odstavku b) ali izjave, omenjene v enajstem odstavku, zapisane na fakturi, kadar se take fakture izdelujejo in/ali pošiljajo s pomočjo telekomunikacij ali elektronske obdelave podatkov.

Omenjeni carinski organi morajo predpisati pogoje za izvajanje tega odstavka, vključno, če tako zahtevajo, s pismenim jamstvom pooblaščenega izvoznika, da sprejema vso odgovornost za tako trditev in izjavo, kot da bi jih dejansko lastnoročno podpisal.

13. V pooblastilih, omenjenih v drugem, tretjem in enajstem odstavku, morajo carinski organi določiti posebej:

a) pogoje, pod katerimi se delajo prošnje za potrdila EUR.1 ali LT potrdila, oziroma pogoje, pod katerimi se na fakture zapisuje izjava glede porekla blaga;

b) pogoje, pod katerimi se te prošnje, kakor tudi dvojniki faktur, ki se nanašajo na LT potrdilo, in faktur z izvoznikovo izjavo, hranijo vsaj dve leti. V primeru LT potrdil ali faktur, ki se nanašajo na LT potrdila, se to obdobje prične z datumom, ko poteče veljavnost LT potrdila.

Ta določila veljajo tudi za potrdila EUR.1 ali LT potrdila in fakture, ki se nanašajo na LT potrdila, kakor tudi fakture z izvoznikovo izjavo, potem ko so služili kot osnova za izdajo drugih dokazil o poreklu, po pogojih, predpisanih v drugem pododstavku tretjega odstavka 9. člena.

14. Carinski organi v izvozni državi pogodbenici lahko razglasijo določene kategorije blaga kot nepriemerne za poseben postopek, predviden v drugem, tretjem in enajstem odstavku.

15. Carinski organi zavrnejo izvoznikom, ki ne ponudijo vseh jamstev, za katere menijo, da so potrebna, izdajo pooblastil, omenjenih v drugem, tretjem in enajstem odstavku.

Carinski organi lahko kadarkoli prekličejo pooblastila. To morajo narediti, kadar se pogoji za odobritev ne izpolnjujejo več ali kadar priznani izvoznik ne nudi več jamstev.

16. Od pooblaščenega izvoznika se lahko zahteva, da carinske organe obvešča, v skladu s pravili, ki so jih

predpisali, o blagu, ki ga namerava odposlati, tako da pristojni carinski organ lahko izvede pregled, za katerega meni, da je potreben, pred odpremo blaga.

17. Določila tega člena ne vplivajo na uporabo pravil držav pogodbenic o carinskih formalnostih in uporabi carinskih dokumentov.

14. člen

Izjavo, omenjeno v odstavku 1 c) 8. člena, mora pooblaščen izvoznik podati v obliki, zapisani v Prilogi IV tega Protokola, v enem od uradnih jezikov držav pogodbenic oziroma v češčini ali angleščini. Biti mora natipkana ali odtisnjena in lastnoročno podpisana. Pooblaščen izvoznik mora hraniti dvojnik fakture z omenjeno izjavo vsaj dve leti.

15. člen

1. Izvoznik ali njegov zastopnik mora k svoji prošnji za potrdilo EUR.1 predložiti ustrezen dokument, ki dokazuje, da blago, ki se izvaža, izpolnjuje pogoje za izdajo potrdila EUR.1.

Mora se obvezati, da bo na zahtevo ustreznih organov predložil vsa dodatna dokazila, ki bi jih zahtevali z namenom, da ugotovijo pravilnost statusa porekla blaga, ki je upravičeno do preferencialnega tretmaja, in mora se obvezati, da se strinja z vsakim pregledom svojih računov in vsakim pregledom postopkov za pridobivanje tega blaga, ki ga izvedejo omenjeni organi.

2. Izvozniki morajo vsaj dve leti hraniti dodatne dokumente, omenjene v prvem odstavku.

3. Določila prvega in drugega odstavka se uporabljajo mutatis mutandis v primeru uporabe postopkov, predpisanih v drugem in tretjem odstavku 13. člena in izjave, omenjene v odstavku 1 c) 8. člena.

16. člen

1. Blago, ki ga država pogodbenica pošilja na razstavo v državo, ki ni država pogodbenica ali Češka republika, in ga po razstavi proda za uvoz v pogodbenico, lahko ob uvozu koristi določila tega sporazuma, pod pogojem, da blago ustreza zahtevam tega protokola, ki mu daje pravico, da je lahko priznано, da je s poreklom iz države pogodbenice, in pod pogojem, da se carinskim organom zadovoljivo dokaže, da je:

a) izvoznik to blago poslal iz države pogodbenice ali Češke republike v državo, kjer se odvija razstava in ga je tam razstavljaj;

b) ta izvoznik blago prodal ali drugače oddal nekemu v državi pogodbenici;

c) blago bilo poslano med razstavo ali takoj zatem v državo pogodbenico v stanju, v kakršnem je bilo poslano na razstavo;

d) blago, potem ko je bilo poslano na razstavo, ni bilo uporabljeno v noben drugačen namen, kot je prikaz na razstavi.

2. Potrdilo EUR.1 je potrebno predložiti carinskim organom na običajen način. Na njem morata biti navedena ime in naslov razstave. Kjer je potrebno, se lahko zahteva dodatna dokumentirana dokazila o lastnostih blaga in pogojih, v katerih je bilo razstavljeno.

3. Prvi odstavek se uporablja za vse vrste prodajnih, industrijskih, kmetijskih ali obrtnih razstav, sejmov, podobnih javnih prireditev in prikazov, ki se ne prireajo iz zasebnih razlogov v trgovinah ali poslovnih prostorih zaradi prodaje tujega blaga, in med katerimi blago ostaja pod carinskim nadzorom.

NASLOV III

Dogovori o administrativnem sodelovanju

17. člen

1. Da bi zagotovili pravilno uporabo tega protokola, si bosta državi pogodbenici preko svojih carinskih uprav medsebojno pomagali pri preverjanju verodostojnosti in točnosti potrdil EUR.1 vključno s tistimi, ki so izdana v skladu s tretjim odstavkom 9. člena, in izjav izvoznikov na fakturah.

2. Skupni odbor bo pooblaščen, da sprejme potrebne odločitve o metodah administrativnega sodelovanja, ki naj se uporabljajo v državah pogodbenicah.

3. Carinski organi držav pogodbenic se morajo medsebojno oskrbeti z vzorčnimi odtisi žigov, ki jih uporabljajo v svojih carinskih organih pri izdaji potrdil EUR.1.

4. Državi pogodbenici morata narediti vse potrebno za zagotovitev, da se blago, s katerim se trguje s potrdilom EUR.1 in ki med prevozom uporablja prosto carinsko cono na njunem ozemlju, ne zamenja z drugim blagom in da se ga ne obdeluje kako drugače, razen z običajnimi postopki, namenjenimi za preprečitev njegovega kvarjenja.

5. Kadar so proizvodi s poreklom v državi pogodbenici, ki jih zajema potrdilo EUR.1 in ki so uvoženi v prosto carinsko cono, obdelani ali predelani, morajo tamkajšnji carinski organi na zahtevo izvoznika izdati novo potrdilo EUR.1, če je izvedena obdelava ali predelava v skladu z določili tega protokola.

18. člen

1. Naknadna preverjanja potrdil EUR.1 in izvoznikovih izjav na fakturah se izvajajo naključno ali kadar imajo carinski organi uvozne države pogodbenice upravičene dvome glede pristnosti dokumenta ali natančnosti informacij glede resničnega porekla dotičnega blaga.

2. Zaradi izvajanja določil prvega odstavka morajo carinski organi uvozne države pogodbenice vrniti potrdilo EUR.1 in fakturo, če je bila predložena, ali fakturo, ki se nanaša na LT potrdilo, ali fakturo z izvoznikovo izjavo ali dvojniko teh dokumentov, carinskim organom izvozne države pogodbenice in kjer tako ustreza, navesti vsebinske ali formalne razloge za poizvedbo.

Carinski organi morajo, da bi podprli zahtevo za naknadno preverjanje, predati vsak dokument ali informacijo, ki kaže, da so podatki na potrdilu EUR.1 ali fakturi napačni.

Če se carinski organi uvozne države pogodbenice odločijo, da ne bodo uporabili določil tega sporazuma, medtem ko čakajo na rezultate preverjanja, morajo uvozniku ponuditi sprostitev blaga, pogojeno z varnostnimi ukrepi, ki se jim zdijo potrebni.

3. Carinski organi uvozne države pogodbenice morajo biti o rezultatih preverjanja obveščeni takoj, ko je mogoče. Ti rezultati morajo biti taki, da je mogoče določiti, če se dokumenti, vrnjeni po drugem odstavku, nanašajo na blago, ki se dejansko izvaža, in če se za to blago lahko dejansko uporabijo določila o preferencialnem tretmanu.

Če v kakršnemkoli primeru upravičenega dvoma ni odgovora v desetih mesecih od datuma zahtevka za preverjanje pravilnosti ali če odgovor ne vsebuje zadostnih informacij, da bi določili pristnost dotičnega dokumenta ali resnično poreklo proizvoda, bodo organi, ki so zahtevek vložili, zavrnil vsakršne ugodnosti preferen-

cialnega tretmana, določenega s tem sporazumom, razen v primeru višje sile ali izjemnih okoliščin.

Kjer takih sporov ne morejo poravnati carinski organi uvozne in izvozne države pogodbenice ali kadar se pojavi vprašanje tolmačenja tega protokola, jih je potrebno predati Pododboru za carinske zadeve in vprašanja porekla, omenjenemu v 23. členu. Odločitve sprejema Skupni odbor.

V vseh primerih pa je poravnava sporov med uvoznikom in carinskimi organi uvozne države pogodbenice stvar zakonodaje te države pogodbenice.

Kjer postopek preverjanja ali katerakoli druga informacija kaže na to, da se kršijo določila tega protokola, bodo proizvodi sprejeti za proizvode s poreklom po tem protokolu šele po zaključku vseh tistih vrst administrativnega sodelovanja, predpisanih v tem protokolu, ki so bile sprožene, še posebej postopka preverjanja.

Prav tako se bo proizvodom zavrnil tretman, ki so ga deležni proizvodi s poreklom po tem protokolu, šele po zaključku postopka preverjanja.

Zaradi naknadnega preverjanja potrdil EUR.1 morajo carinski organi izvozne države pogodbenice hraniti izvozne dokumente ali dvojnike potrdil EUR.1, ki so jih uporabili namesto njih, vsaj dve leti.

NASLOV IV

Končna določila

19. člen

Državi pogodbenici tega sporazuma morata narediti vse potrebno za izvajanje tega protokola.

20. člen

Priloge tega protokola so njegov sestavni del.

21. člen

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

22. člen

Državi pogodbenici se obvezujeta, da bosta uvedli ukrepe, ki so potrebni za zagotovitev, da se potrdila EUR.1, za izdajo katerih so pooblaščeni njuni carinski organi v skladu s tem sporazumom, izdajajo pod pogoji, določenimi s tem sporazumom. Obvezujeta se tudi, da bosta poskrbeli za potrebno administrativno sodelovanje, še posebej pri preverjanju poti in krajev, kjer se je hranilo blago, s katerim se trguje po tem sporazumu.

23. člen

1. Pododbor za carinske zadeve in vprašanja porekla bo ustanovljen v okviru Skupnega odbora v skladu s petim odstavkom 35. člena tega sporazuma, z nalogo, da izvaja administrativno sodelovanje za zagotovitev smotrne, pravilne in enotne uporabe tega protokola, kakor tudi nenehno obveščanje in posvetovanje med strokovnjaki.

2. Sestavljen bo iz strokovnjakov držav pogodbenic tega sporazuma, ki so odgovorni za vprašanja v zvezi s carinskimi zadevami in poreklom.

24. člen

Kaznovan bo vsakdo, ki izstavi dokument ali povzroči izstavitve, ki vsebuje nepravilne podatke, zato da bi pridobil prednostno obravnavo za proizvode.

PRILOGA I K PROTOKOLU 3

Pojasnevalne opombe

Opomba 1 – 1. člen

Izraz "država pogodbenica" obsega tudi ozemeljske vode te države pogodbenice.

Plovila, ki delujejo na odprtem morju, vključno s predelovalnimi ladjami, kjer ujete ribe obdelajo ali predelajo, se bodo štela za del ozemlja države pogodbenice tega sporazuma, ki ji pripadajo, pod pogojem, da izpolnjujejo pogoje, določene v 2. opombi.

Opomba 2 – 4. člen (f)

Izraz "njena plovila" velja samo za plovila:

- a) registrirana ali vpisana v državi pogodbenici;
- b) ki plujejo pod zastavo države pogodbenice;
- c) ki so vsaj 50% v lasti državljanov države pogodbenice ali podjetja s sedežem v tej državi pogodbenici, katerega direktor ali direktorji, predsednik upravnega odbora ali nadzornega odbora in večina članov takih odborov, so državljani države pogodbenice in v katerem, še dodatno, v primeru partnerstva ali družb z omejeno odgovornostjo, vsaj polovica kapitala pripada državi pogodbenici oziroma javnim organom ali državljanom te države pogodbenice;
- d) katerih kapitan in častniki so vsi državljani države pogodbenice.
- e) na katerih je vsaj 75% članov posadke državljanov države pogodbenice.

Opomba 3 – 4. in 5. člen

1. Enota za kvalifikacijo za uporabo pravil o poreklu je določen proizvod, ki šteje za osnovno enoto, kadar se določa razporeditev ob uporabi nomenklature Harmoniziranega sistema. V primeru garnitur proizvodov, ki se razvrščajo po 3. splošnem pravilu, se enoto kvalifikacije določi glede na vsak kos garniture; to velja tudi za garniture tarifnih št. 63.08, 82.06 in 96.05.

Iz tega sledi:

– kadar je proizvod, ki ga sestavlja skupina artiklov ali je sestavljen iz artiklov, uvrščen po pogojih Harmoniziranega sistema pod eno tarifno številko, potem celota predstavlja enoto kvalifikacije,

– kadar je pošiljka sestavljena iz številnih identičnih proizvodov, ki se uvrščajo pod isto tarifno številko Harmoniziranega sistema, je potrebno pri uporabi pravil o poreklu vsak proizvod obravnavati posebej.

2. Kjer je po 5. splošnem pravilu Harmoniziranega sistema embalaža vključena v proizvod zaradi razvrstitve, mora biti vključena tudi pri določanju porekla.

Opomba 4 – drugi odstavek 5. člena

Uvodne opombe k prilogi II tega protokola se uporabljajo ustrezno tudi za vse proizvode, izdelane ob uporabi materialov brez porekla, četudi zanje ne velja posebni pogoj iz Seznama v prilogi II, ampak pravilo o spremembi tarifne številke, določeno v drugem odstavku 5. člena tega protokola.

Opomba 5 – 6. člen

"Cena franko tovarna" pomeni ceno, plačano proizvajalcu, ki je izvedel zadnjo obdelavo ali predelavo, pod pogojem, da cena vključuje vrednost vseh proizvodov, uporabljenih pri proizvodnji.

"Carinska vrednost" pomeni carinsko vrednost, določeno v skladu s sporazumom o izvajanju VII. člena Splošnega sporazuma o carinah in trgovini, sklenjenim v Ženevi 12. aprila 1979.

Opomba 6 – prvi odstavek 8. člena

Olajšava, da se po tem protokolu lahko uporablja fakturo kot dokazilo o statusu blaga s poreklom, se razširja tudi na obvestilo o odpremi ali katerikoli komercialni dokument, ki opisuje dotično blago dovolj podrobno, da se ga lahko identificira.

V primeru, da se proizvodi, ki v skladu z drugim odstavkom 8. člena ne štejejo med komercialne uvoze, pošiljajo po pošti, se lahko izjavo o statusu porekla naredi na carinski deklaraciji C2/CP3 ali na listu papirja, kot dodatku k tej deklaraciji.

Opomba 7 – prvi odstavek 17. člena in 22. člen

Kadar je bilo izdano potrdilo EUR.1 po pogojih, določenih v tretjem odstavku 9. člena in se nanaša na blago, ponovno izvoženo v enakem stanju, morajo carinski organi namembne države preko administrativnega sodelovanja prejeti prave dvojnike dokazil o poreklu, ki so bila izdana ali narejena predhodno in se nanašajo na to blago.

PRILOGA II K PROTOKOLU 3

Seznam obdelav ali predelav, ki jih je potrebno izvesti na materialih brez porekla, da bi lahko izdelani proizvod dobil status blaga s poreklom

UVODNE OPOMBE

S p l o š n o

Opomba 1

1.1 Prva dva stolpca v seznamu opisujeta dobljeni proizvod. 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. in 4. stolpcu. Kjer je, v nekaterih primerih, pred vpisom v prvem stolpcu "ex", pravila v 3. ali 4. stolpcu veljajo samo za ta del tarifne številke oziroma poglavja, opisanega v 2. stolpcu.

1.2 Če je v 1. stolpcu združenih več tarifnih števil ali pa je navedena številka poglavja in je zato opis proizvoda v 2. stolpcu splošen, velja zraven navedeno pravilo v 3. ali 4. stolpcu za vse proizvode, ki se po Harmoniziranem sistemu uvrščajo v tarifne številke tega poglavja ali v katerekoli tarifne številke, združene v 1. stolpcu.

1.3 Če seznam vsebuje različna pravila, ki veljajo za različne proizvode v okviru ene tarifne številke, je v vsakem novem odstavku opis tega dela tarifne številke, za katerega velja zraven navedeno pravilo v 3. ali 4. stolpcu.

1.4 Za proizvode iz poglavij 84 in vključno 91 se, kadar v 4. stolpcu ni pravila o poreklu, uporablja pravilo iz 3. stolpca.

Opomba 2

2.1 Izraz "izdelava" pomeni vsako vrsto obdelave ali predelave, vključno s "sestavljanjem" ali specifičnimi postopki. Vendar, glej tudi 5. odstavek 3. določila spodaj.

2.2 Izraz "material" pomeni vsako "sestavino", "surovino", "komponento" ali "del", itd., ki se uporablja pri izdelavi proizvoda.

2.3 Izraz "proizvod" se nanaša na proizvod, ki se izdeluje, čeprav je namenjen kasnejši uporabi pri drugem postopku izdelave.

Opomba 3

3.1 Če tarifne številke ni na seznamu, oziroma za vse dele tarifne številke, ki niso na seznamu, se uporablja pravilo "o spremembi tarifne številke", določeno v 2. odstavku 5. člena. Če se pogoj "spremembe tarifne številke" uporablja za vsak vpis v seznamu, potem je že vsebovan v pravilu v 3. stolpcu.

3.2 Obdelava ali predelava, ki jo zahteva pravilo v 3. ali 4. stolpcu, mora biti izvedena samo na materialih brez porekla. Omejitve iz pravila v 3. ali 4. stolpcu ravno tako veljajo samo za uporabljene materiale brez porekla.

3.3. Kadar pravilo določa, da se lahko uporabi "materiale iz katerekoli tarifne številke", se lahko uporabi materiale iz iste tarifne številke kot proizvod, ki pa morajo, seveda, upoštevati kakršnekoli specifične omejitve, ki jih pravilo tudi lahko vsebuje. Seveda pa izraz "proizvodnja iz materialov iz katerekoli tarifne številke, vstevši druge materiale iz tarifne številke..." pomeni, da se lahko uporabi samo materiale, uvrščene pod isto tarifno številko kot proizvod z drugačnim opisom kot ga ima proizvod, opisan v 2. stolpcu seznama.

3.4 Če se proizvod, narejen iz materialov brez porekla, ki je med proizvodnjo pridobil status porekla zaradi prava o spremembi tarifne številke ali pravila na svojem seznamu, uporabi kot material v postopku izdelave drugega proizvoda, potem zanj ne velja pravilo, ki velja za proizvod, v katerem je vsebovan.

- Na primer:

Motor pod tarifno številko 84.07, za katerega pravilo določa, da vrednost materialov brez porekla, ki se jih lahko vgradi, ne sme presegati 40% cene franko tovarna, je izdelan iz "drugih legiranih jekel, grobo oblikovanih s kovanjem" iz tarifne številke 72.24.

Če je bilo to kovanje izvedeno v dotični državi iz ingotov brez porekla, potem je kovanje že prineslo poreklo zaradi veljavnosti pravila za tarifne številke ex 72.24 na seznamu. Zato se pri izračunu vrednosti motorja šteje, da ima poreklo, ne glede na to, ali je bilo izdelano v isti tovarni ali drugje. Zato se vrednosti ingota brez porekla ne upošteva, ko se seštevata vrednosti uporabljenih materialov brez porekla.

3.5 Čeprav je zadoščeno pravilu o spremembi tarifne številke ali pravilu na seznamu, pa proizvod nima porekla, če celotna obdelava ni zadostna v smislu petega odstavka 5. člena.

Opomba 4

4.1 Če pravilo v seznamu predstavlja najmanjši del obdelave ali predelave, in več predelave ali obdelave prav tako dodeli status s poreklom, pa nasprotno manj predelave ali obdelave ne dodeli porekla. Če torej pravilo pravi, 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.

4.2 Kadar pravilo na seznamu določa, da se proizvod lahko izdela iz več kot enega materiala, to pomeni, da se lahko uporabi katerikoli material ali več materialov. Ne zahteva pa, da je potrebno uporabiti vse.

- Na primer:

Pravilo za tkanine pravi, da se lahko uporabijo naravna vlakna, prav tako pa se lahko med ostalimi materiali uporabijo tudi kemični materiali. To pa ne pomeni, da je potrebno uporabiti oboje, uporabi se lahko eno ali drugo, ali pa oboje.

Če seveda omejitev velja za en material, druge omejitve v istem pravilu pa za druge materiale, potem omejitve veljajo samo za dejansko uporabljene materiale.

- Na primer:

Pravilo za šivalne stroje določa, da mora imeti uporabljeni mehanizem za napetost niti poreklo, prav tako mora imeti poreklo cik-cak mehanizem; ti dve omejitvi veljata samo, če sta ta dva mehanizma dejansko vgrajena v šivalni stroj.

4.3 Kadar pravilo v seznamu določa, da mora biti proizvod izdelan iz določenega materiala, pa ta pogoj očitno ne preprečuje uporabe drugih materialov, ki zaradi svoje narave ne morejo zadostiti pravilu.

- Na primer:

V primeru, da je izdelek narejen iz netkanih materialov in je za to vrsto izdelkov dovoljena samo uporaba preje brez porekla, ni možno začeti pri netkanih blagih - čeprav netkana blaga običajno ne morejo biti izdelana iz preje. V teh primerih je začetni material običajno na stopnji pred prejo - to je na stopnji vlaken.

Glej tudi 3. odstavek 7. določila v zvezi s tekstilom.

4.4 Če pravilo v seznamu navaja za največjo vrednost materialov brez porekla, ki se jih lahko uporabi, dvoje ali več odstotnih postavk, potem se teh odstotkov ne sme seštevati. Največja vrednost vseh uporabljenih materialov brez porekla nikoli ne sme preseči najvišjih navedenih odstotnih postavk. Tudi posamezne odstotne postavke, ki se nanašajo na določene materiale, ne smejo biti presežene.

T e k s t i l

Opomba 5

5.1 Izraz "naravna vlakna" se v seznamu uporablja za vlakna, ki niso umetna ali sintetična in je omejen na stopnje pred pređenjem, vključno z odpadnimi vlakni, razen če ni drugače določeno; izraz "naravna vlakna" zajema vlakna, ki so bila mikana, česana ali drugače obdelana, vendar ne spredena.

5.2 Izraz "naravna vlakna" vključuje konjsko žimo iz tarifne številke 05.03, svilo iz tarifnih števil 50.02 in 50.03, kakor tudi volnena vlakna, fino ali grobo živalsko dlako iz tarifnih števil 51.01 do 51.05, bombažna vlakna iz tarifnih števil 52.01 do 52.03 in druga rastlinska vlakna iz tarifnih števil 53.01 do 53.05.

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

5.4 Izraz "umetna ali sintetična rezana vlakna" se v seznamu uporablja za sintetične ali umetne filamente, rezana vlakna ali odpadke iz tarifnih števil 55.01 do 55.07.

Opomba 6

6.1 V primeru, ko se proizvodi uvrstijo v okviru tistih tarifnih števil v seznamu, kjer se sklicuje na to uvodno določilo, se za osnovne tekstilne materiale, uporabljene pri njihovi proizvodnji, ki skupno ne presega 10% skupne teže vseh uporabljenih osnovnih tekstilnih materialov, ne uporabljajo pogoji, določeni v 3. stolpcu seznama (vendar glej tudi 3. in 4. odstavek opombe 6 spodaj).

6.2 Seveda pa se to odstopanje lahko uporabi le za mešane proizvode, ki so narejeni iz dveh ali več osnovnih tekstilnih materialov, ne glede na njihov delež pri proizvodu.

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, ramiya in druga rastlin-

ska tekstilna vlakna,

- sintetični filamenti,
- umetni filamenti,
- sintetična rezana vlakna
- umetna rezana vlakna
- Na primer:

Preja iz tarifne številke 52.05, izdelana iz bombažnih vlaken in sintetičnih rezanih vlaken, je mešana preja. Zato se lahko v obsegu do 10% teže preje uporabijo materiali brez porekla, ki ne zadovoljujejo pravil o poreklu.

- Na primer:

Volnena tkanina iz tarifne številke 51.12, izdelana iz volnene preje in preje iz sintetičnih rezanih vlaken, je mešana tkanina. Zato se smejo sintetične preje brez porekla ali volnene preje brez porekla ali kombinacija obeh prej uporabiti le do 10% teže tkanine.

- Na primer:

Tafting tekstilna tkanina iz tarifne številke 58.02, izdelana iz bombažne preje in iz bombažne tkanine, je mešan proizvod le v primeru, če je bombažna tkanina sama mešana tkanina, izdelana iz dveh ali več različnih osnovnih tekstilnih materialov ali če so uporabljene bombažne preje ravno tako mešane.

- Na primer:

Če je ta tafting tekstilna tkanina izdelana iz bombažne preje in iz sintetične tkanine, je očitno, da sta uporabljena dva različna osnovna tekstilna materiala.

- Na primer:

Taftirana preproga, narejena tako iz umetne preje kot bombažne preje, na podlagi iz jute, je mešan proizvod, ker so uporabljeni trije osnovni tekstilni materiali. Tako se vsak material brez porekla, ki se uporabi na kasnejši stopnji izdelave, kot dovoljuje pravilo, lahko uporabi, pod pogojem da skupna teža tako uporabljenih materialov 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.

6.3 V primeru proizvodov, ki vsebujejo "prejo iz poliuretana laminirane z fleksibilnimi segmenti polietra, povezana ali ne", je ta toleranca pri preji 20%.

6.4 V primeru proizvodov, v katerih je trak z jedrom iz aluminijaste folije ali z jedrom iz plastičnega sloja, prevlečenega ali ne z aluminijastim prahom, s širino, ki ne presega 5 mm, kjer so plasti zalepljene z lepilom med dvema plastičnima slojema, je ta toleranca pri traku 30%.

Opomba 7

7.1 Tisti tekstilni proizvodi, ki so v seznamu označeni z opombo, ki se nanaša na to uvodno opombo, in tekstilni materiali, z izjemo podlog in vmesnih podlog, ki ne ustrezajo pravilu za izdelan proizvod, določenem v seznamu v 3. stolpcu, se lahko uporabijo pod pogojem, da se uvrščajo v tarifno številko, ki ni enaka tarifni številki proizvoda, ter da njihova vrednost ne presega 8% cene proizvoda franko tovarna.

7.2 Pogojev v 3. stolpcu ni treba izpolnjevati pozamenteriji, izdelani iz umetnih vlaken, in priboru ali drugim uporabljenim materialom, ki vsebujejo tekstil, čeprav se uvrščajo zunaj okvira 3. odstavka opombe 4.

7.3 V skladu s 3. odstavkom opombe 4 se lahko prosto uporablja vsa pozamenterija izdelana iz umetnih vlaken in dodatki ter drugi proizvodi, ki ne vsebujejo tekstila, kadar ne morejo biti narejeni iz materialov na seznamu v 3. stolpcu.

- Na primer:

Če pravilo s seznama pravi, da mora biti za določen tekstilni izdelek, kot na primer bluza, uporabljena preja, to ne preprečuje uporabe kovinskih detajlov, kot so gumbi, ker se jih ne da izdelati iz tekstilnih materialov.

7.4 Kjer se uporablja pravilo odstotkov, je potrebno pri izračunu vrednosti vgrajenih materialov brez porekla upoštevati vrednost pozamenterije in dodatkov.

SEZNAM OBDELAV ALI PREDELA, OPRAVLJENIH NA MATERIALIH BREZ POREKLA, DA LAHKO TAKO IZDELAN PROIZVOD DOBI STATUS BLAGA 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)
02.01	Meso, goveje, sveže ali ohlajeno	Proizvodnja iz materialov iz katerekoli tar. številke, razen zmrznjenega govejega mesa iz tar. št. 02.02
02.03	Meso svinjsko, sveže, ohlajeno ali zmrznjeno	Proizvodnja, pri kateri morajo biti vsi uporabljeni materiali že s poreklom
02.07	Meso in užitni odpadki od perutnine iz tar. št. 01.05, sveže, ohlajeno ali zmrznjeno	Proizvodnja, pri kateri morajo biti vsi uporabljeni proizvodi že s poreklom

(1)	(2)	(3)
02.08	Drugo meso in drugi užitni mesni klavnični proizvodi, sveže, ohlajeno ali zmrznjeno	Proizvodnja, pri kateri morajo biti vsi uporabljeni materiali že s poreklom
02.10	Meso in drugi užitni mesni klavnični proizvodi, nasoljeni, v razsolu, sušeni ali prekajeni; užitna moka in zdrob iz mesa ali iz drugih klavničnih proizvodov	Proizvodnja iz materialov iz katerekoli tar. št. razen mesa in drobovine iz tar. št. 02.01 do 02.06 in 02.08 ali jeter perutnine iz tar. št. 02.07
03.02 do 03.05	Ribe, razen živih rib	Proizvodnja, pri kateri morajo biti vsi uporabljeni materiali iz 3. poglavja že s poreklom
04.02, 04.04 do 04.06	Mleko in mlečni izdelki	Proizvodnja iz materialov iz katerekoli tar. št. razen mleka ali smetane iz tar. št. 04.01 ali 04.02
04.03	Pinjenec, kislo mleko, kislá smetana, jogurt, kefir in drugo fermentirano ali skisano mleko in smetana, koncentrirano ali ne, z dodatkom sladkorja ali drugih sladil, aromatizirano ali z dodanim sadjem ali kakavom.	Proizvodnja, pri kateri: - morajo biti vsi uporabljeni materiali iz 4. poglavja že s poreklom - mora biti vsak uporabljen sadni sok (razen ananasovega, citroninega, soka grenivke) iz tar. št. 20.09 s poreklom in - vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30% cene proizvoda franko tovarna
04.08	Perutninska in ptičja jajca brez lupine in jajčni rumenjaki, sveža sušena, kuhana v vodi ali sopari, oblikovana, zmrznjena ali kako drugače konzervirana, z dodatkom sladkorja ali drugih sladil ali brez njih	Proizvodnja iz materialov iz katerekoli tar. št., razen ptičjih jajc iz tar. št. 04.07
07.10 do 07.13	Užitne vrtnine, zmrznjene ali sušene, začasno konzervirane, razen tar. št. ex 07.10 in ex 07.11	Proizvodnja, pri kateri morajo biti vse uporabljene vrtnine že s poreklom
ex 07.10	Sladka koruza (kuhana ali nekuhana v sopari ali vodi), zmrznjena,	Proizvodnja iz sveže ali ohlajene sladke korusé
09.04	Paprika rodu "Piper"; suha, zdrobljena ali zmleta rodu "Capsicum" ali "Pimenta"	Proizvodnja, pri kateri sadeži vrste "Capsicum" iz poglavja št. 07.09.60 z vidika pridelave in primarne predelave morajo biti že s poreklo,
11.03	Žitni drobljenci, zdrob in peleti	Proizvodnja, pri kateri vsi uporabljeni proizvodi iz poglavja 10 morajo biti že s poreklom
11.05	Krompirjeva moka, zdrob in kosmiči	Proizvodnja, pri kateri mora biti uporabljen krompir že s poreklom
11.07	Slad, pražen ali nepražen	Uporabljeni materiali morajo biti primarno predelani in praženi v državi porekla
11.08	Škrob; inulin	Uporabljeni osnovni materiali iz poglavja 10 in tarifne številke 07.10 morajo biti že s poreklom
12.01	Soja v zrnú, vštevši tudi zdrobljeno	Proizvodnja, pri kateri morajo biti vsi osnovni uporabljeni materiali že s poreklom
12.05	Seme oljne repice, vštevši zdrobljeno	Proizvodnja, pri kateri morajo biti vsi osnovni uporabljeni materiali že s poreklom
12.06	Sončnično seme, vštevši zdrobljeno	Proizvodnja, pri kateri morajo biti vsi osnovni uporabljeni materiali že s poreklom
12.08	Moka in zdrob iz oljnega semena in plodov, razen gorčice	Proizvodnja, pri kateri morajo biti vsi osnovni uporabljeni materiali že s poreklom
12.11	Rastline in njihovi deli (vštevši seme in plodove), sveži ali sušeni, rezani ali celi, zdrobljeni ali zmleti, vrst, ki se uporabljajo predvsem v parfumeriji, farmaciji ali za insekticidne, fungicidne ali podobne namene	Proizvodnja, pri kateri morajo biti vsi osnovni uporabljeni materiali že s poreklom

(1)	(2)	(3)
15.01	Masti in druge svinjske in perutninske maščobe dobljene s topljenjem, stiskanjem ali s solventno ekstrakcijo: – maščobe iz kosti ali odpadkov – drugo	Proizvodnja iz materialov iz katerekoli tar. št. razen tistih iz tar. št. 02.03, 02.06 ali 02.07 ali kosti iz tar. št. 05.06 Proizvodnja iz mesa ali drobovine prašičev iz tar. št. 02.03 ali 02.06 ali mesa in užitne perutninske drobovine iz tar. št. 02.07
15.04	Masti in olja rib ali morskih sesalcev ter njihove frakcije, prečiščeni ali neprečiščeni, toda kemično nemodificirani: – trdne frakcije ribjih olj in masti ter olj morskih sesalcev – drugo	Proizvodnja iz materialov iz katerekoli tar. št., v številu druge materiale iz tar. št. 15.04 Proizvodnja, pri kateri mora biti ves uporabljen živalski material iz 2. in 3. poglavja že s poreklom
ex 15.07 do 15.15	Nehlapna rastlinska olja in njihove frakcije, rafinirana ali nerafinirana, toda kemično nemodificirana – trdne frakcije, razen jojoba olja – drugo, razen – tungovo olje, mirtin vosek in japonski vosek – olja za tehnične in industrijske namene, razen za proizvodnjo hrane za ljudi	Proizvodnja iz drugih materialov iz tar. št. 15.07 do 15.15 Proizvodnja, pri kateri morajo biti vsi uporabljeni rastlinski materiali že s poreklom
ex 15.16	Masti in olja živalskega ali rastlinskega izvora in njihove frakcije, reesterificirane, rafinirane ali nerafinirane, toda nadalje nepredelane	Proizvodnja, pri kateri morajo biti vsi uporabljeni živalski in rastlinski materiali že s poreklom
ex 15.17	Jedilne tekoče mešanice rastlinskih olj iz tar. št. 15.07 do 15.15	Proizvodnja, pri kateri morajo biti vsi uporabljeni rastlinski materiali že s poreklom
16.01	Klobase in podobni izdelki iz mesa, drugih užitnih klavničnih proizvodov ali krvi, sestavljena živila na osnovi teh proizvodov	Proizvodnja iz živali iz 1. poglavja
16.02	Drugi pripravljeni ali konzervirani izdelki iz mesa, drugih klavničnih proizvodov ali krvi	Proizvodnja iz živali iz 1. poglavja
16.03	Ekstrakti in sokovi iz mesa, rib, rakov, mehkužcev ali drugih vodnih nevretenčarjev	Proizvodnja iz živali iz 1. poglavja. Vse uporabljene ribe, raki, mehkužci ali drugi vodni nevretenčarji morajo biti že s poreklom
16.04	Pripravljene ali konzervirane ribe, kaviar in kaviarjevi nadomestki, pripravljeni iz ribjih jajčec	Proizvodnja, pri kateri morajo biti vse uporabljene ribe ali ribja jajčeca že s poreklom
16.05	Raki, mehkužci in drugi vodni nevretenčarji, pripravljeni ali konzervirani	Proizvodnja, pri kateri morajo biti vsi uporabljeni raki, mehkužci in drugi vodni nevretenčarji že s poreklom
ex 17.01	Sladkor iz sladkornega trsa in sladkorne pese ter kemično čista saharoza, v trdnem stanju, z dodatkom arom ali barvil	Proizvodnja, pri kateri vrednost kateregakoli materiala iz 17. poglavja ne presega 30% cene proizvoda franko tovarna
ex 17.03	Melase, dobljene pri ekstrakciji ali rafiniranju sladkorja, z dodatkom arom ali barvil	Proizvodnja, pri kateri vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3)
17.04	Sladkorni proizvodi (vštevši belo čokolado) brez kakava	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda pod pogojem, da vrednost kateregakoli uporabljenega materiala iz 17.poglavja ne presega 30% cene proizvoda franko tovarna
19.02	Testenine, kuhane ali nekuhane ali polnjene (z mesom ali drugimi snovmi) ali drugače pripravljene, kot so špageti, makaroni, rezanci, lazanje, cmoki, ravioli, kaneloni; kuskus, pripravljen ali nepripravljen	Proizvodnja, pri kateri morajo biti že vsa uporabljena žita (razen trde pšenice), meso, drobovine, ribe, raki ali mehkužci že s poreklom
19.05	Kruh, peciva, sladice, biskvit in drugi pekovski izdelki z dodatkom kakava ali brez njega; hostije, kapsule za farmacevtske proizvode, oblati, sušeno testo iz moke, škroba, listnato in podobni proizvodi	Proizvodnja iz materialov iz katerekoli tar. št. razen tistih iz 11.poglavja
20.01	Vrtnine, sadje in drugi užitni deli rastlin, pripravljeni ali konzervirani v kisu ali očetni kislini	Proizvodnja, pri kateri mora biti vse uporabljeno sadje ali vrtnina že s poreklom
20.07	Džemi, sadni želeji, marmelada, sadni pireji in sadne paste, dobljeni s kuhanjem, z dodatkom sladkorja ali drugih sladil ali brez njih	Proizvodnja, pri kateri vrednost kateregakoli materiala iz 17.poglavja ne sme presegati 30% cene proizvoda franko tovarna
20.08	Sadje in drugi užitni deli rastlin, drugače pripravljene ali konzervirane z dodatkom sladkorja ali drugih sladil ali alkohola ali brez njih, ki niso omenjeni in ne zajeti na drugem mestu: – sadje, (tudi sadje z lupino), kuhano na drug način, razen v sopari ali vodi, brez dodanega sladkorja, zmrznjeno – lupinasto sadje brez dodatka sladkorja ali alkohola – drugo	Proizvodnja, pri kateri mora biti vse uporabljeno sadje že s poreklom Proizvodnja, pri kateri vrednost uporabljenega lupinastega sadja in oljnic s poreklom iz tar. št. 08.01 in 08.02 ter 12.02 do 12.07 presega 60% cene proizvoda franko tovarna Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda pod pogojem, da vrednost kateregakoli uporabljenega materiala iz 17.poglavja ne presega 30% cene proizvoda franko tovarna
ex 20.09	Sadni sokovi (tudi grozdni mošt), nefermentirani in brez dodatka alkohola, z dodatkom sladkorja ali drugih sladil ali brez njih	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda pod pogojem, da vrednost kateregakoli uporabljenega materiala iz 17.poglavja ne presega 30% cene proizvoda franko tovarna
ex 21.01	Pražena cikorija in ekstrakti, esence in koncentrati	Proizvodnja, pri kateri mora biti vsa uporabljena cikorija že s poreklom
22.01	Vode, vštevši naravne in umetne mineralne vode in sodavice, brez sladkorja ali drugih sladil ali sredstev za aromatiziranje; led in sneg	Proizvodnja, pri kateri mora biti vsa uporabljena voda že s poreklom
22.02	Vode, števši mineralne vode in sodavice, s sladkorjem ali drugimi sladili ali sredstvi za aromatiziranje ter druge brezalkoholne pijače, razen sadnih in zelenjavnih sokov, ki se uvrščajo v tar. št. 20.09	Proizvodnja, pri kateri se ves uporabljen material uvršča v drugo tar. št., kot je tar. št. proizvoda, pod pogojem, da vrednost kateregakoli uporabljenega materiala iz 17.poglavja ne presega 30% cene proizvoda franko tovarna in da mora biti vsak uporabljen sadni sok (razen ananasa, limete in grenivke) že s poreklom
22.03	Pivo iz slada	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 11.07 ne presega 30% cene franko tovarna

(1)	(2)	(3)
ex 22.04	Vino iz svežega grozdja, vštrevši ojačena vina in grozdni mošt z dodatkom alkohola	Proizvodnja, pri kateri vse grozdje ali vsi uporabljeni materiali pridobljeni iz grozja morajo biti že s poreklom
22.05	Vermut in druga vina iz svežega grozdja, aromatizirana s rastlinami ali sredstvi za aromatiziranje	Proizvodnja, pri kateri vino iz tar. št. 22.04, ki ga je največ uporabljeno in uporabljeno grozdje iz tar. št. 08.06 morajo biti že s poreklom
ex 22.07	Nedenaturiran etilalkohol, koncentracije 80 vol% ali več; etilalkohol in drugi alkoholi, denaturirani, katerekoli moči	Proizvodnja, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in - morajo biti v celoti pridobljeni
ex 22.08	Nedenaturiran etilalkohol, koncentracije manj kot 80 vol%; žganja, likerji in druge alkoholne pijače; sestavljeni alkoholni izdelki za proizvodnjo pijač	Proizvodnja, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in - morajo biti v celoti pridobljeni
22.09	Kis in nadomestki kisa, dobljenega iz očetne kisline	Osnovni materiali iz tar. št. 08.06 in 08.08 ali drugi uporabljeni materiali morajo biti že s poreklom
23.09	Izdelki, ki se uporabljajo kot hrana za živali	Proizvodnja, pri kateri morajo biti vsa uporabljena žita, sladkor ali melasa, meso ali mleko že s poreklom
24.01	Tobak, surov ali nepredelan; tobakovi odpadki	Primarna predelava, pri kateri mora biti posušen tobak tipa Virginia v celoti pridobljen
ex 25.04	Naravni kristalni grafit, obogaten z ogljikom, prečiščen in mlet	Obogatitev vsebnosti ogljika, prečiščevanje in mletje surovega kristalnega grafita
ex 25.15	Marmor, razžagan ali kako drugače razrezan v pravokotne bloke ali plošče (vštrevši kvadratne) debeline do 25 cm	Razžagan ali kako drugače razrezan marmor (tudi če je že razžagan) debeline nad 25 cm
ex 25.16	Granit, porfir, bazalt, peščenec in drug kamen za spomenike, gradbeništvo: razžagan ali kako drugače razrezan v pravokotne bloke in plošče (vštrevši kvadratne) debeline do 25 cm	Razžagan ali kako drugače razrezan kamen (tudi če je že razžagan) debeline nad 25 cm
ex 25.18	Žgan dolomit	Žganje nežganega dolomita
ex 25.19	Zdrobljen naravni magnezijev karbonat (magnezit) v hermetično zaprtih kontejnerjih in magnezijev oksid, čisti ali nečisti, razen topljenega magnezijevega oksida ali mrtvo žganega (sintranega) magnezijevega oksida	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporablja naravni magnezijev karbonat(magnezit)
ex 25.20	Sadra, specialno pripravljena za zobozdravstvo	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda
ex 25.24	Naravna azbestna vlakna	Proizvodnja iz azbestnega koncentrata
ex 25.25	Sljuda v prahu	Mletje sljude ali odpadkov sljude
ex 25.30	Zemeljske barve, žgane ali v prahu	Žganje ali mletje zemeljskih barv
ex 27.07	Olja, pri katerih teža aromatskih sestavin presega težo nearomatskih, podobna mineralnim oljem, dobljenim z destilacijo katrana iz črnega premoga pri visoki temperaturi, pri katerih se 65% ali več prostornine destilira pri temperaturi do 250°C (vštrevši mešanice naftnih olj in benzena), za uporabo kot pogonska goriva ali kurilna olja	Proizvodnja iz katerekoli tarifne številke
27.10	Olja, dobljena iz nafte in olja, dobljena iz bituminoznih mineralov, razen surovih; proizvodi, ki niso omejeni niti zajeti na drugem mestu, ki vsebujejo po teži 70% in več olj iz	Proizvodnja iz katerekoli tarifne številke

(1)	(2)	(3)
	nafte ali olj, dobljenih iz bituminoznih mineralov, če so ta olja osnovne sestavine teh proizvodov	
ex 27.12	Prečiščen gel iz olj, dobljenih iz nafte	Proizvodnja iz neprečiščenega gela iz olj, pridobljenih iz nafte
ex 27.12	Parafinski vosek	Proizvodnja iz stiskanega parafina ali parafina, iz katerega je izločeno olje
ex 27.12	Mikrokristalni vosek iz nafte, stiskani parafin, prečiščeni ozokerit, vosek iz rjavega premoga in lignita, vosek iz šote, drugi mineralni voski in podobni proizvodi, dobljeni s sintezo ali drugimi postopki, pobarvani ali nepobarvani	Proizvodnja iz surovega ozokerita
ex pgl.28	Anorganski kemični proizvodi;organske in anorganske spojine plemenitih kovin, kovin redkih zemelj, radioaktivnih elementov in izotopov, razen proizvodov iz tar. št. 28.11 in ex28.33, za katerega so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex 28.11	Žveplov trioksid	Proizvodnja iz žveplovega dioksida
ex 28.33	Aluminijev sulfat	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 28.40	Natrijev perborat	Proizvodnja iz dinatrijevega tetraborata pentahidrata
ex pgl.29	Organski kemični proizvodi razen tar. št. ex29.05, 29.15, ex29.32, 29.33 in 29.34, za katere so veljavna pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex 29.05	Alkoholati kovin iz alkoholov te tar. št. in etanola ali glicerina	Proizvodnja iz materialov iz katerekoli tar. št. v številu druge materiale iz tar. št. 29.05. Alkoholati iz te tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
29.15	Nasičene aciklične monokarboksilne kisline in njihovi anhidridi, halogenidi, peroksidi in perkisline; njihovi halogenski, sulfo-, nitro- in nitrozo – derivati	Proizvodnja iz materiala iz katerekoli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 29.15 in 29.16 ne sme presegati 20% cene proizvoda franko tovarna
ex 29.32	Notranji etri in njihovi halogenski, sulfo-, nitro- ali nitrozo-derivati	Proizvodnja iz materiala iz katerekoli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 29.09 ne sme presegati 20% cene proizvoda franko tovarna
ex 29.32	Ciklični acetali in notranji hemiacetali in njihovi halogenski, sulfo-, nitro-, nitrozo-derivati	Proizvodnja iz materiala iz katerekoli tar. št., vključno z drugimi materiali iz tar. št. 29.32
29.33	Heterociklične spojine samo s heteroatomom ali heteroatomom dušika; nukleinske kisline in njihove soli	Proizvodnja iz materialov iz katerekoli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 29.32 in 29.33 ne sme presegati 20% cene proizvoda franko tovarna
29.34	Druge heterociklične spojine	Proizvodnja iz materialov iz katerekoli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 29.32, 29.33 in 29.34 ne sme presegati 20% cene proizvoda franko tovarna
ex pgl.30	Farmacevtski proizvodi, razen tar. št. 30.02, 30.03 in 30.04, za katere so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna

(1)	(2)	(3)
30.02	Človeška kri; živalska kri, pripravljena za uporabo v terapevtske, profilaktične ali diagnostične namene; serumi in druge frakcije krvi; cepiva, toksini, kulture mikroorganizmov (razen kvasov) in podobni proizvodi: – proizvodi, ki so sestavljeni iz dveh sestavin ali več, ki so pomešani za terapevtske ali profilaktične namene ali nepomešani proizvodi za te namene, pripravljeni v odmerjene doze ali v oblike ali pakiranja za prodajo na drobno – Drugo: – Človeška kri – Živalska kri, pripravljena za terapevtske ali profilaktične namene – Frakcije krvi, razen serumov, hemoglobina ali serumskih globulinov – Hemoglobin, krvni globulin in serumski globulin – Drugo	Proizvodnja iz materiala iz katerekoli tar. št., všteti druge materiale iz tar. št. 30.02. ahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% tovarniške cene proizvoda Proizvodnja iz materiala iz katerekoli tar. št., všteti tudi druge materiale iz tar. št. 30.02. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna Proizvodnja iz materiala iz katerekoli tar. št., všteti druge materiale iz tar. št. 30.02. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna Proizvodnja iz materiala iz katerekoli tar. št. všteti druge materiale, ki so uvrščeni v tar. št. 30.02. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna Proizvodnja iz materiala iz katerekoli tar. št. všteti druge materiale iz tar. št. 30.02. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% vrednosti proizvoda franko tovarna Proizvodnja iz materiala iz katerekoli tar. št. všteti druge materiale iz tar. št. 30.02. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
30.03 in 30.04	Zdravila (razen proizvodov iz tar. št. 30.02, 30.05 ali 30.06)	Proizvodnja, pri kateri: – so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporabljajo materiali iz tar. št. 30.03 ali 30.04 pod pogojem, da njihova skupna vrednost ne presega 20% cene proizvoda franko tovarna – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex pgl.31	Gnojila, razen iz tar. št. ex31.05, za katero so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex 31.05	Mineralna ali kemična gnojila, ki vsebuje dva ali tri gnojilne elemente-dušik, fosfor in kalij; druga gnojila; proizvodi iz tega poglavja v obliki tablet ali podobnih oblik ali pakiranj do 10 kg bruto teže razen:	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Materiali, ki se uvrščajo v isto tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna

(1)	(2)	(3)
	- natrijev nitrat - kalcijev cianamid - kalijev sulfat - magnezijev kalijev sulfat	- vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex pgl.32	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 proizvodov iz tar. št. ex32.01 in 32.05 za katere so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Materiali iz iste tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex 32.01	Tanini in njihove soli, etri, estri in drugi derivati	Proizvodnja iz ekstraktov tanina rastlinskega porekla
32.05	Organski pigmenti (naravni in sintetični), ki se razvijajo na podlagi inertnem anorganskem nosilcu (barvni laki); preparati, predvideni v 3. opombi v tem poglavju, na osnovi barvnih lakov (1)	Proizvodnja iz materialov iz katerekoli tar. št., razen materialov iz tar. št. 32.02 in 32.04 pod pogojem, da vrednost kateregakoli materiala uvrščenega v tar. št. 32.05 ne presega 20% cene proizvoda franko tovarna
ex pgl.33	Eterična olja in rezinoidi; parfumerijski, kozmetični ali toaletni izdelki, razen iz tar. št. 33.01, za katero je pravilo podano v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Materiali, uvrščeni v isto tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
33.01	Eterična olja (z ali brez terpena), včevši t.i. "concretes" olja in in čista olja; rezinoidi; koncentracije eteričnih olj v masteh, nehlapnih oljih, voskih ali podobno dobljeni z ekstrakcijo eteričnih olj z mastjo ali maceracijo; stranski terpenški proizvodi, dobljeni z deterpenacijo eteričnih olj; vodni destilati in vodne raztopine eteričnih olj	Proizvodnja iz materialov iz katerekoli tar. št. včevši materiale različne "skupine"(2) te tar. št. Materiali, uvrščeni v isto skupino, se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex pgl.34	Mila, organska površinsko aktivna sredstva, pralni preparati, mazalni preparati, umetni voski, pripravljene voski, proizvodi za čiščenje, sveče in podobni proizvodi za modeliranje in zobozdravstveni voski ter zobozdravstveni preparati na osnovi sadre, razen tar. št. ex 34.03 in ex 34.04, za katere so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Materiali, uvrščeni v isto tar. št., se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex 34.04	Umetni voski in pripravljene voski: - na osnovi parafina, voskov iz nafte, voskov, dobljenih iz bituminoznih mineralov, stisnjene parafina ali parafina z odstranjenim oljem - drugo	Proizvodnja iz materialov, ki niso uvrščeni v tar. št. 34.04 ali poglavje 29. Proizvodnja iz materialov iz katerekoli tar. št. razen: - hidrogeniziranih olj, ki imajo lastnost voska iz tar. št. 15.16 - maščobnih kislin, ki niso kemično definirane in mastnih industrijskih alkoholov, ki imajo lastnosti voskov iz tar. št. 15.19 - materialov iz tar. št. 34.04 Ti materiali se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex pgl.35	Beljakovine; snovi; modificirani škrobi; lepila, encimi; razen proizvodov	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št.,

(1)	(2)	(3)
	iz tar. št. 35.05 in ex 35.07, za katere so pravila podana v nadaljevanju	proizvoda. Materiali, uvrščeni v isto tar. št., se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
35.05	Dekstrini in drugi modificirani škrobi (npr. preželatizirani in esterificirani škrob.i); lepila na osnovi škrobov ali na osnovi dekstrina ali drugih modificiranih škrobov: – škrobni etri in estri – drugo	Proizvodnja iz materialov iz katerekoli tar. št., všteti druge materiale iz tar. št. 35.05 Proizvodnja iz materialov iz katerekoli tar. št., razen tistih iz tar. št. 11.08
ex 35.07	Pripravljeni encimi, ki niso omenjeni in ne zajeti na drugem mestu	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne sme presegati 50% cene proizvoda franko tovarna
pgl.36	Razstreliva;pirotehnični proizvodi; vžigalice;piroforne zlitine;vnetljive snovi	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Materiali, uvrščeni v isto tar. št., se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
ex pgl.37	Proizvodi za fotografske in kinematografske namene razen tar. št. 37.01, 37.02 in 37.04, za katere so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Materiali, uvrščeni v isto tar. št. kot proizvod, se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna
37.01	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 – drugo	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. razen v 37.01 ali 37.02. Materiali, uvrščeni v tar. št. 37.02 se lahko uporabijo pod pogojem, da njihova vrednost ne presega 30% cene proizvoda franko tovarna Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. razen v 37.01 ali 37.02. Materiali, uvrščeni v tar. št. 37.01 ali 37.02 se lahko uporabijo pod pogojem, da njihova skupna vrednost ne presega 20% cene proizvoda franko tovarna
37.02	Fotografski filmi v zvitkih, občutljivi za svetlobo, neosvetljeni, iz kakršnegakoli materiala, razen iz papirja, kartona ali tekstila;film v zvitkih za hitro razvijanje in kopiranje, občutljivi za svetlobo, neosvetljeni	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v katerokoli tar. št., razen 37.01 ali 37.02
37.04	Fotografske plošče, filmi, papir, karton in tekstil, osvetljeni, toda nerazviti	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v katerokoli tar. št., razen 37.01 do 37.04
ex pgl.38	Razni proizvodi kemične industrije, razen tar. št. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex38.07, 38.08 do 38.14, 38.18 do 38.20, 38.22 in 38.23, za katere so pravila podana v nadaljevanju	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Materiali, uvrščeni v isto tar. št., se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna

(1)	(2)	(3)
ex 38.01	Koloidni grafit v suspenziji v olju in polkoloidni grafit; ogljikove paste za elektrode	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 38.01	Grafit v obliki paste kot mešanica grafita z mineralnimi olji z več kot 30% grafita po teži	Proizvodnja iz materialov iz vseh tar. št., pri kateri vrednost uporabljenih materialov iz tar. št. 34.03 ne presega 20% cene proizvoda franko tovarna
ex 38.03	Rafinirano tal-olje	Rafiniranje surovega tal-olja
ex 38.05	Sulfatni terpentini, prečiščeni	Prečiščevanje z destilacijo ali rafiniranjem surovega sulfatnega terpentina
ex 38.06	Smolni estri	Proizvodnja iz smolnih kislin
ex 38.07	Lesni katran (ostanki destilacije katzrana rastlinskega izvora)	Destilacija lesnega katrana
38.08 do 38.23	Razni kemični proizvodi: – Pripravljene dodatke za maziva, ki vsebujejo naftna olja, dobljena iz bituminoznih mineralov iz tar. št. 38.11 – Naslednji proizvodi iz tar. št. 38.23: – Pripravljena vezivna sredstva za livarske forme in jedra na osnovi naravnih smolnih proizvodov – Naftenske kisline, njihove v vodi netopne soli in njihovi estri – Sorbitol, razen sorbitola iz tar. št. 29.05 – Sulfonati nafte, razen naftnih sulfonatov alkalnih kovin, amoniaka ali etanolaminov; tiofenizirane sulfonske kisline, dobljene iz olj iz bituminoznih mineralov in njihove soli – Ionski izmenjevalniki – Absorpcijska sredstva za vakuumske cevi – Alkalni železov oksid za prečiščevanje plina – Amoniakova voda in surov amoniak (izkoriščen oksid), dobljen s prečiščevanjem svetilnega 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 podloge iz papirja ali tekstila – Drugo	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 38.11 ne presega 50% cene proizvoda franko tovarna Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda. Materiali, uvrščeni v isto tar. št., se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20% cene proizvoda franko tovarna Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 39.01 do 39.15	Plastične mase v primarnih oblikah, odpadki, ostružki in ostanki iz plastičnih mas razen proizvodov pod tar. št. ex39.07 za katere je veljavno pravilo navedeno v nadaljevanju – Proizvodi dodatne homopolimerizacije	Proizvodnja, pri kateri: – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna in – vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20% cene proizvoda franko tovarna (1)

(1)	(2)	(3)
	– drugo	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20% cene proizvoda franko tovarna(1)
ex 39.07	Kopolimeri iz polikarbonata in akrilnitrila-butadiena-stirena (ABS)	Proizvodnja, pri kateri so vsi materiali, ki se uporabljajo, uvrščeni v drugo kategorijo kot proizvod Lahko se uporabljajo materiali iz iste kategorije kot proizvod, pod pogojem, da njihova vrednost ne presega 50% cene proizvoda franko tovarna
ex 39.16 do 39.21	Polizdelki in izdelki iz plastike, z izjemo proizvodov pod tarifnimi števkami ex 39.16, ex 39.17 in ex 39.20, za katere so pravila podana v nadaljevanju: – Ploščati proizvodi, več obdelani od površinske obdelave ali rezani v druge oblike razen pravokotnih ali kvadratnih; drugi proizvodi, več obdelani od površinske obdelave – Drugi: – Proizvodi dodatne homopolimerizacije – drugi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz poglavja 39 ne presega 50% cene proizvoda franko tovarna Proizvodnja, pri kateri: – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna in – vrednost vseh uporabljenih materialov iz poglavja 39 ne presega 20% cene proizvoda franko tovarna(1) Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz poglavja 39 ne sme presegati 20% cene proizvoda franko tovarna(1)
ex 39.16 in ex 39.17	Profilni izdelki in cevi	Proizvodnja, pri kateri: – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna in – vrednost materialov uvrščenih v isto kategorijo kot proizvod ne presega 20% cene proizvodov franko tovarna
ex 39.20	Folije ali filmi iz ionomerov	Proizvodnja iz delne termoplastične soli, ki je kopolimer etilena in metakrilne kisline in je delno nevtralizirana z ioni kovine, predvsem cinka in natrija
39.22 do 39.26	Proizvodi iz plastičnih mas	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 40.01	Laminirane plošče iz krep kavčuka za podplate	Laminacija folij iz naravnega kavčuka
40.05	Mešanice kavčuka, nevulkanizirane, v primarnih oblikah ali v ploščah, listih ali trakovih.	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov, razen naravnega kavčuka, ne presega 50% cene proizvoda franko tovarna
40.12	Protektirane ali rabljene zunanje gume (plašči); polne gume ali gume za polnjenje zamenljivi protektorji (plasti) in ščitniki iz gume – Protektirane gume, polne gume ali gume z zračnimi komorami – Drugo	Protektiranje rabljenih zunanjih gum Proizvodnja iz materialov iz katerekoli tar. št. razen iz tar. št. 40.11 ali 40.12
ex 40.17	Proizvodi iz trde gume	Proizvodnja iz trde gume
ex 41.02	Surove kože ovc in jagnjet, brez volne	Snemanje volne s kože ovc in jagnjet z volno

(1)	(2)	(3)
41.04 do 41.07	Strojena koža brez dlake ali volne, razen kože iz tar. št. 41.08 ali 41.09	Ponovno strojenje predhodno strojenih kož ali Proizvodnja, pri kateri se vsi uporabljeni ma- teriali uvrščajo v drugo tar. št., kot je tar. št. proizvoda
41.09	Lakasto usnje in lakasto plastovito (prevlečeno s folijo) usnje, metalizirano usnje	Proizvodnja iz usnja iz tar. št. 41.04 do 41.07 pod pogojem, da njihova vrednost ne presega 50% cene proizvoda franko tovarna
ex 43.02	Strojena ali obdelana krzna, sestavljena: – Plošče, križi, kvadrati in podobne oblike – drugo	– Beljenje ali barvanje z rezanjem in sستا- vljanjem nesestavljenega strojenega ali obdelanega krzna Proizvodnja iz nesestavljenih, strojenih ali obdelanih krzen
43.03	Oblačila, oblačilni dodatki in drugi krzneni izdelki	Proizvodnja iz nesestavljenih strojenih ali obdelanih kož tar. št. 43.02
ex 44.03	Les, neobdelan, z lubjem ali grobo obdelan (štirikotno tesan)	Proizvodnja iz grobo obdelanega lesa z lubjem ali brez lubja ali samo tesanega
ex 44.07	Les, obdelan po dolžini z žaganjem, rez- kanjem ali sekanjem ali lupljenjem, vštevši tudi skoblan, brušen, prstasto ali zobčasto lepljen, debeline nad 6 mm	Skobljanje, brušenje ali lepljenje s prstastim spajanjem
ex 44.08	Listi furnirja in listi za vezane plošče debeline do 6 mm, sestavljen in drug les, žagan po dolžini, razsekan ali olupljen, skobljan ali neskobljan, brušen ali nebrušen ali lepljen z zobčastim sestavljanjem, debeline do 6 mm	Spajanje, skobljanje, brušenje ali lepljenje s prstastim spajanjem
ex 44.09	Les(vštevši lamele in frize za parket, nesestavljene), profiliran (pero in žleb, žlebljen ali poševno rezan, spojen v obliki črke V, opasan, zaokrožen ali podobno obdelan) po dolžini kateregakoli roba ali strani, vštevši skobljan, brušen ali prstasto lepljen	Brušenje ali lepljenje s prstastim spajanjem
ex 44.09	Palice, venci in okrasne letve	Predelava v obliki palic, vencev ali okrasnih letev
ex 44.10 do ex 44.13	Palice, venci in okrasne letve za pohištvo, okvirje, za notranjo dekoracijo, električno napeljavo in podobno	Predelava v obliki palic, vencev ali okrasnih letev
ex 44.15	Zaboji za pakiranje, škatle, gajbe, bobni in podobna embalaža za pakiranje iz lesa	Proizvodnja iz desk, ki niso razrezane na dolo- čeno velikost
ex 44.16	Sodi, kadi, vedra, škafi in drugi sodarski proizvodi in njihovi deli iz lesa	Proizvodnja iz klanih dog, nadalje neobdelanih, razen razžaganih z dvema glavnima površinama
ex 44.18	Stavbno pohištvo in leseni proizvodi za gradbeništvo	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot proizvod. Lahko se uporabljajo celičaste plošče, skodle in opaži (žagane ali klane)
ex 44.18	Palice, venci in okrasne letve	Predelava v obliki palic, vencev ali okrasnih letev
ex 44.21	Les za vžigalice, leseni čepki za obutev	Proizvodnja iz lesa iz katerekoli tar. št., razen lesene žice iz tar. št. 44.09
45.03	Izdelki iz naravne plute	Proizvodnja iz plute iz tar. št. 45.01
ex 48.11	Papir in karton, samo s črtami ali kvadrati	Proizvodnja iz materialov za izdelavo papirja iz 47. poglavja
48.16	Karbon papir, samokopirni papir in drug papir za kopiranje in prenašanje (razen tistih iz tar. št. 48.09); matrice za razmno- ževanje in ofsetne plošče iz papirja, v škatlah ali brez škatel	Proizvodnja iz materialov za izdelavo papirja iz 47. poglavja

(1)	(2)	(3)
48.17	Pisemski ovitki, zložene pisemske karte, dopisnice in karte za dopisovanje iz papirja ali kartona; kompleti za dopisovanje v škatlah, vrečkah, notesih in podobnih pakiranjih iz papirja ali kartona	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda, in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 48.18	Toaletni papir	Proizvodnja iz materialov za izdelavo papirja iz 47.poglavja
ex 48.19	Škatle, zaboji, pakiranja, vreče in drugi kontejnerji za pakiranje iz papirja, kartona, celulozne vate in listov ali ali trakov iz celuloznih vlaken	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 48.20	Bloki papirja za pisma	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne sme presegati 50% cene proizvoda franko tovarna
ex 48.23	Drug papir, karton, celulozna vata in koprane ali trakovi iz celuloznih vlaken, razrezani v določene velikosti ali oblike	Proizvodnja iz materialov za izdelavo papirja iz 47.poglavja
49.09	Poštna razglednice, čestitke in karte z osebnimi sporočili, tiskane, ilustrirane ali neilustrirane, brez kuvert, z okraski ali brez njih	Proizvodnja iz materialov, iz vseh tar. št. razen tistih, ki so uvrščeni v tar. št. 49.09 ali 49.11
49.10	Koledarji vseh vrst, tiskani, vštrevši koledarske bloke – koledarji vrste "večni" ali z zamenljivi bloki na drugačnih podlagah, ki niso iz papirja ali kartona – drugo	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna Proizvodnja iz materialov iz vseh tar. št. razen tistih, ki so uvrščeni v tar. št. 49.09 ali 49.11
ex 50.03	Svileni odpadki(vštevši zapredke, neprimerne za odvijanje, odpadke preje in raztrgane tekstilne materiale), mikani ali česani	Mikanje ali česanje svilenih odpadkov
55.01 do 55.07	Umetna in sintetična rezana vlakna	Proizvodnja iz kemičnih materialov ali tekstilne kaše
ex pgl.50 do pgl.55	Preja in monofilamenti	Proizvodnja iz(4): – iz surove svile, iz ostankov svile, mikanih ali česanih ali drugače predelanih za predenje – naravnih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje – kemičnih materialov ali tekstilne kaše ali – materialov za izdelavo papirja
ex pgl.50 do pgl 55	Tkanine: – z vtkanimi gumijastimi nitmi – drugo	Proizvodnja iz enojnih prej(4) – Proizvodnja iz (4): – preje iz kokosovega vlakna – naravnih vlaken – umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje – kemičnih materialov ali tekstilne kaše ali – papirja

(1)	(2)	(3)
		ali tiskanje, spremljano najmanj z dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merciriziranje, termostabiliziranje, dviganje (voluminoznost), kalendriranje, 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 proizvoda franko tovarna
ex pgl.56	Vata, klobučevina in netkani materiali; specialne preje; vrvi, motvozi, konopi in prameni ter proizvodi iz njih, razen proizvodov iz tar. št. 56.02, 56.04, 56.05 in 56.06; za katere so pravila podana v nadaljevanju	Proizvodnja iz: (4) – preje iz kokosovega vlakna, – naravnih vlaken – kemičnih materialov ali tekstilne kaše ali – materialov za proizvodnjo papirja
56.02	Klobučevina, všteti impregnirano, prevlečeno ali laminirano: – Iglana klobučevina – Drugo	Proizvodnja iz: (4) – naravnih vlaken, ali – kemičnih materialov ali tekstilne kaše Lahko se uporabljajo: – preje iz polipropilenskega filameta iz tar. št. 54.02 – polipropilenska vlakna iz tar. št. 53.03 ali 55.06 – filamentni trak iz polipropilena iz tar. št. 55.01, pri katerih je v vseh primerih vsebina vsakega filameta ali vlakna nižja od 9 decitekstov, pod pogojem, da njihova vrednost ne presega 40% cene proizvoda franko tovarna Proizvodnja iz (4): – naravnih vlaken – umetnih rezanih vlaken, pridobljenih iz kazeina ali – kemičnih materialov ali tekstilne kaše
56.04	Niti in vrvi iz gume, prekriti s tekstilnim materialom; tekstilna preja, trakovi in podobno iz tar. št. 54.04 in 54.05, impregnirani, prevlečeni, obloženi z gumo ali plastično maso – gumijaste niti in vrvi, prekrte s tekstilom – drugo	Proizvodnja iz gumijastih niti in vlaken, ki niso prekrte s tekstilom Proizvodnja iz: (4) – naravnih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje – kemičnih materialov ali tekstilne kaše ali – materialov za izdelavo papirja
56.05	Metalizirana preja, všteti posukano prejo, izdelano iz tekstilne preje, trakov in podobno iz tar. št. 54.04 ali 54.05, in kombinirano s kovino v obliki niti, traku in prahu kovine ali prevlečene s kovino	Proizvodnja iz: (4) – naravnih vlaken, – sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, – kemičnih materialov ali tekstilne kaše ali – materialov za izdelavo papirja
56.06	Posukana preja, trakovi in podobno iz tar. št. 54.04 ali 54.05, razen tiste iz	Proizvodnja iz: (4) – naravnih vlaken

(1)	(2)	(3)
	tar. št. 56.05 in posukane preje iz konjske žime; žanilja preja v obliki verige	– sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, – kemičnih materialov ali tekstilne kaše – materialov za izdelavo papirja
pgl. 57	Preproge in druga tekstilna talna prekrivala: – iz iglane klobučevine – iz druge klobučevine – iz drugih tekstilnih materialov	Proizvodnja iz(4): – naravnih vlaken ali – kemičnih materialov ali tekstilne kaše Lahko se uporabljajo: – preja iz polipropilenskega filameta iz tar. št. 54.02 – polipropilenska vlakna iz tar. št. 55.03 ali 55.06 ali – filamentni trak iz polipropilena iz tar. št. 55.01 pri katerih je v vseh primerih vsebina vsakega filameta ali vlakna manjša od 9 decitekstov, pod pogojem, da njihova vrednost ne presega 40% cene proizvoda franko tovarna Proizvodnja iz (4): – naravnih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje ali – kemičnih materialov ali tekstilne kaše Proizvodnja iz(4): – 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 pgl. 58	Specialne tkanine;taftirane tekstilne obloge;čipke;tapiserije;pozamentarija; vezenine, razen proizvodov iz tar. št. 58.05 in 58.10;pravilo za tar. št. 58.10 je podano v nadaljevanju – elastične, izdelane iz tekstilne preje z dodatkom gumijaste niti – druge	Proizvodnja iz enojnih prej(4) Proizvodnja iz(4): – naravnih vlaken, – umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje ali – kemičnih materialov ali tekstilnih kaš ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendriranje, obdelava za odpornost na krčenje, trajno dokončevanje na obogatitev, impregnacija), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47, 5% cene proizvoda franko tovarna
58.10	Vezenina v metraži, trakovih ali motivih	Proizvodnja, pri kateri: – so vsi uporabljeni materiali uvrščeni v drugo kategorijo kot proizvod in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna

(1)	(2)	(3)
59.01	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	Proizvodnja iz preje
59.02	Kord tkanine za avtomobilske plašče iz preje iz najlona, poliestra in viskoznega rajona velike jakosti: – z vsebnostjo do 90% ali manj tekstilnih materialov po teži – druge	Proizvodnja iz preje Proizvodnja iz kemičnih materialov ali tekstilne kaše
59.03	Tekstilne tkanine, impregnirane, premazane, prevlečene ali prekrte ali laminirane s plastičnimi masami, razen tistih iz tar. št. 59.02	Proizvodnja iz preje
59.04	Linolej, vštrevši rezanega v oblike; talna prekrivala na tekstilni podlagi, premazani prevlečeni ali prekriti, vštrevši razrezane v oblike	Proizvodnja iz preje (4)
59.05	Zidne tapete iz tekstila: – impregnirane, premazane, prevlečene ali prekrte ali laminirane z gumo, plastičnimi masami ali drugimi materiali – druge	Proizvodnja iz preje Proizvodnja iz (4): – preje iz kokosovega vlakna – naravnih vlaken – umetnih in sintetičnih rezanih vlaken, nemikanih, nečesanih, ali kako drugače predelanih za predenje ali – kemičnih materialov ali tekstilne kaše ali Tiskanje, spremljano vsaj z dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendriranje, obdelava za odpornost na krčenje, trajna obdelava na obogatitev, impregnacija), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47, 5% cene proizvoda franko tovarna
59.06	Gumirane tkanine razen tistih iz tar. št. 59.02: – iz pletiv ali pletene – druge tkanine iz sintetične filament preje, ki vsebujejo več kot 90% tekstilnih materialov po teži – druge	Proizvodnja iz (4): – naravnih vlaken – umetnih ali sintetičnih rezanih vlaken, nemikanih, nečesanih ali kako drugače predelanih za predenje ali – kemičnih materialov ali tekstilne kaše Proizvodnja iz kemičnih materialov Proizvodnja iz preje
59.07	Tekstilne tkanine, drugače impregnirane, premazane, prevlečene ali prekrte; platna, poslikana platna za odrske kulise, tkanine za atelje in podobne namene	Proizvodnja iz preje

(1)	(2)	(3)
ex 59.08	Impregnirani rokavci za plinsko razsvetljavo	Proizvodnja iz cevasto pletene tkanine za rokavce za plinsko razsvetljavo
59.09 do 59.11	Tekstilni proizvodi, za industrijsko uporabo – diski ali obroči za poliranje, razen iz klobučevine iz tar. št. 59.11 – drugi	Proizvodnja iz preje ali odpadkov tkanin ali krp iz tar. št. 63.10 Proizvodnja iz (4): – preje iz kokosovega vlakna – naravnih vlaken – umetnih in sintetičnih rezanih vlaken, nemikanih, nečesanih ali kako drugače predelanih za predenje ali – kemičnih materialov ali tekstilne kaše
pgl.60	Tkanine iz pletiv ali pletene	Proizvodnja iz (4): – naravnih vlaken – umetnih ali sintetičnih rezanih vlaken, nemikanih, nečesanih ali kako drugače predelanih za predenje, ali – kemičnih materialov ali tekstilne kaše
pgl.61	Oblačila in oblačilni dodatki, iz pletiv ali pleteni: – dobljeni s sestavljanjem, na pr. šivanjem ali drugače, iz dveh ali več kosov tkanine iz pletiv ali pletene, ki je urezana v določeno obliko ali že že v obliki – drugi	Proizvodnja iz preje (4) Proizvodnja iz (4): – naravnih vlaken – umetnih in sintetičnih rezanih vlaken, nemikanih, nečesanih ali kako drugače obdelanih za predenje, ali – kemičnih materialov ali tekstilne kaše
ex pgl.62	Oblačila in oblačilni dodatki, razen iz pletiv ali pleteni; razen tar. št. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 in ex 62.17, za katere so pravila podana v nadaljevanju	Proizvodnja iz preje (5):
ex 62.02, ex 62.04, ex 62.06, ex 62.09 in ex 62.17	Oblačila in oblačilni dodatki, ženska, deklška in za dojenčke, vezeni	Proizvodnja iz preje (5) ali proizvodnja iz nevezene tkanine, če vrednost ne presega 40% cene proizvoda franko tovarna (5)
ex 62.10, ex 62.16 in ex 62.17	Ognjevarna oprema iz tkanin, prevlečenih s folijo aluminiziranega poliestra	Proizvodnja iz preje (5) ali proizvodnja iz neprevlečene tkanine, če vrednost uporabljene neprevlečene tkanine ne presega 40% tovarniške cene proizvoda (5)
62.13 in 62.14	Robčki, žepni robčki, šali, ešarpe, rute, naglavne rute, tančice in podobni izdelki – vezeni – drugi	Proizvodnja iz surove enojne preje (4) (5) ali proizvodnja iz nevezene tkanine, če vrednost uporabljene nevezene tkanine ne presega 40% cene proizvoda franko tovarna (5) Proizvodnja iz surove enojne preje (4) (5)
ex 62.17	Podloge za ovratnike in manšete, urezane	Proizvodnja, pri kateri: – so vsi uporabljeni materiali uvrščeni v

(1)	(2)	(3)
		drugo tar. št. kot je uvrščen proizvod in - vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
63.01 do 63.04	Odeje, posteljno perilo, zavese itd., drugi izdelki za notranjo opremo: - iz klobučevine, iz netkanih tkanin - drugi - vezeni	Proizvodnja iz (4): - naravnih vlaken ali - kemičnih materialov ali tekstilne kaše Proizvodnja iz surove enojne preje (4) (6) ali Proizvodnja iz névezene tkanine (razen pletene ali iz pletiv), pod pogojem, da vrednost ne presega 40% cene proizvoda franko tovarna
	- drugi	Proizvodnja iz surove enojne preje (4) (6)
63.05	Vreče in vrečke za pakiranje blaga	Proizvodnja iz (4): - naravnih vlaken - umetnih ali sintetičnih rezanih vlaken, nemikanih, nečesanih ali drugače predelanih za predenje ali - kemičnih materialov ali tekstilne kaše
63.06	Cerade, jadra za plovila, jadrane deske ali suhozemna plovila, zunanje platnene zavese, šotori in izdelki za taborjenje: - netkani - drugi	Proizvodnja iz (4): - naravnih vlaken ali - kemičnih materialov ali tekstilne kaše Proizvodnja iz surove enojne preje (4)
ex 63.07	Drugi gotovi izdelki, vštrevši kroje za oblačila	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
63.08	Garniture, ki so sestavljene iz koščkov tkanin in preje, s priborom ali brez njega, za izdelovanje preprog iz krp, tapiserij, vezanih namiznih prtov in serviet ali podobnih tekstilnih izdel- kov, pripravljenih v zavitkih za pro- dajo na drobno	Vsak artikel v kompletu mora izpolnjevati pravilo, ki bi zanj veljalo, če ne bi bil v kompletu. Artikli brez porekla pa se lahko vključijo, če njihova skupna vrednost ne presega 15% cene kompleta franko tovarna
64.01 do 64.05	Obutev	Proizvodnja iz materialov iz katerekoli tar. številke, razen spajanja gornjih delov, pritrjenih na notranje podplate ali druge komponente podplatov iz tar. št. 64.06
65.03	Klobuki in druga pokrivala iz klobučevine, izdelani iz tulcev, stožcev in drugih izdelkov iz tar. št. 65.01, vštrevši tudi podložene ali okrašene	Proizvodnja iz preje ali tekstilnih vlaken (5)
65.05	Klobuki in druga pokrivala, iz pletiv ali pleteni ali izdelani s pomočjo čipke, klobučevine ali drugih tekstilnih proizvodov (razen iz trakov), tudi okra- šene ali podložene; mrežice za lase iz kakršnegakoli materiala, vštrevši okra- šene ali podložene	Proizvodnja iz preje ali tekstilnih vlaken (5)
66.01	Dežniki in sončniki (vštrevši palice-dež- nike, vrtno sončnike in podobne proiz- vode)	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 68.03	Izdelki iz naravnega skrilavca ali aglomeriranega skrilavca	Proizvodnja iz obdelanega skrilavca

(1)	(2)	(3)
ex 68.12	Izdelki iz azbesta ali mešanic na osnovi azbesta ali na osnovi azbesta in magnezijevega karbonata	Proizvodnja iz katerekoli tar. št.
ex 68.14	Proizvodi iz sljude, vštrevši aglomerirano ali rekonstituirano sljudo na podlagi iz papirja, kartona ali drugih materialov	Proizvodnja iz obdelane sljude (vštrevši aglomerirano ali rekonstituirano sljudo)
70.06	Steklo iz tar. št. 70.03, 70.04 ali 70.05, upognjeno, z obdelanimi robovi, gravirano, luknjano, emajlirano ali drugače obdelano, neokvirjeno in ne spojeno z drugimi materiali	Proizvodnja iz materialov iz tar. št. 70.01
70.07	Varnostno steklo iz kaljenega ali plastnega stekla	Proizvodnja iz materialov iz tar. št. 70.01
70.08	Večzidni panelni elementi za izolacijo, iz stekla	Proizvodnja iz materialov iz tar. št. 70.01
70.09	Steklena ogledala, z okvirom ali brez njega, vštrevši tudi vzratna ogledala	Proizvodnja iz materialov iz tar. št. 70.01
70.10	Baloni, steklenice, stekleničke, bokali, kozarci, lonci, posoda v obliki cev, ampule in druge posode iz stekla za transport ali pakiranje blaga; stekleni kozarci za vlaganje, čepi, pokrovi in druga zapirala, iz stekla	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda ali Brušenje steklenih proizvodov, če vrednost ne presega 50% cene proizvoda franko tovarna
70.13	Stekleni proizvodi za namizno in kuhinjsko uporabo, za uporabo v kopalnicah, v pisarnah, proizvodi za notranjo opremo in podobne namene razen tistih iz tar. št. 70.10 ali 70.18	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. proizvoda ali Brušenje steklenih proizvodov, če vrednost nebrušenih steklenih proizvodov ne presega 50% cene proizvoda franko tovarna ali Ročno okraševanje (razen sito tiska), ročno pihanje steklenih izdelkov, če vrednost ročno pihanih steklenih izdelkov ne presega 50% cene proizvoda franko tovarna
ex 70.19	Izdelki iz steklenih vlaken (razen preje)	Proizvodnja iz: – nebarvanih trakov steklenih vlaken, rovinga, preje in pečenih niti in – steklene volne
ex 71.02, ex 71.03 in ex 71.04	Obdelani dragi ali poldragi kamni (naravni, sintetični ali rekonstituirani)	Proizvodnja iz neobdelanih dragih ali poldragih kamnov
71.06, 71.08 in 71.10	Plemenite kovine: – neobdelane	Proizvodnja iz materialov, ki niso uvrščeni v tar. št. 71.06, 71.08 ali 71.10 ali Elektrolitska, toplotna ali kemična separacija plemenitih kovin iz tar. št. 71.06, 71.08 71.10, ali Legiranje plemenitih kovin iz tar. št. 71.06, 71.08 ali 71.10 med seboj ali z navadnimi kovinami
	– polpredelane (polproizvodi) ali v obliki prahu	Proizvodnja iz surovih plemenitih kovin
ex 71.07, ex 71.09 in ex 71.11	Kovine, platinirane s plemenitimi kovinami, v obliki polizdelkov	Proizvodnja iz kovin, platiniranih s plemenitimi kovinami, neobdelanih
71.16	Predmeti iz naravnih ali gojenih biserov, dragih ali poldragih kamnov	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50%

(1)	(2)	(3)
	(naravnih, sintetičnih ali rekonstituiranih)	cene proizvoda franko tovarna
71.17	Imitacije nakita	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda ali Proizvodnja iz delov navadne kovine, nepozlačenih, neposrebrenih niti neprevlečenih s platino, če vrednost vseh uporabljenih materialov ne presega 50 % cene proizvoda franko tovarna
72.07	Polproizvodi iz železa ali nelegiranega jekla	Proizvodnja iz materialov iz tar. št. 72.01, 72.02, 72.03, 72.04 ali 72.05
72.08 do 72.16	Ploščati valjani izdelki, palice in profili iz železa ali nelegiranega jekla	Proizvodnja iz ingotov železa in nelegiranega jekla ali drugih primarnih oblik iz tar. št. 72.06
72.17	Žica iz železa ali nelegiranega jekla	Proizvodnja iz polproizvodov iz tar. št. 72.07
ex 72.18, 72.19 do 72.22	Polproizvodi, ploščati valjani proizvodi, palice in profili iz nerjavnega jekla	Proizvodnja iz ingotov ali drugih primarnih oblik iz tar. št. 72.18
72.23	Žica iz nerjavnega jekla	Proizvodnja iz polproizvodov iz nerjavnega jekla iz tar. št. 72.18
ex 72.24, 72.25 do 72.27	Polproizvodi, ploščati valjani proizvodi, strojna žica, palice v kolutih in profili iz drugih vrst legiranega jekla	Proizvodnja iz ingotov drugih vrst legiranega jekla ali drugih primarnih oblik iz tar. št. 72.24
72.28	Palice in profili iz drugih legiranih jekel; votle palice za vrtanje iz legiranega ali nelegiranega jekla	Proizvodnja iz ingotov ali drugih primarnih oblik iz tar. št. 72.06, 72.18 ali 72.24
72.29	Žica iz drugih vrst legiranega jekla	Proizvodnja iz polproizvodov iz tar. št. 72.24
ex 73.01	Piloti	Proizvodnja iz materialov iz tar. št. 72.06
73.02	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 vezice, tirna ležišča, klini za tirna ležišča, podložne plošče, pričvrščevalne ploščice, distančne palice, drugi deli, posebej konstruirani za postavljanje, spajanje in pritrjevanje tirnic	Proizvodnja iz materialov iz tar. št. 72.06
73.04, 73.05 in 73.06	Cevi in votli profili iz železa in jekla (razen iz litega železa)	Proizvodnja iz materialov iz tar. št. 72.06, 72.07, 72.18 ali 72.24
ex 73.07	Pribor za cevi in votle profile, iz nerjavnega jekla (ISO št. X5CrNi 17.12), sestavljen iz več delov	
73.08	Konstrukcije (razen montažnih konstrukcij iz tar. št. 94.06) in deli konstrukcij (npr. mostovi in elementi za mostove, vrata za zapornice, stolpi, predalčni stebri, strehe, strešna ogrodja, vrata in okna ter okviri zanje, opaži, pragovi za vrata, roloji, ograje in stebri), iz zlitin železa ali jekla; pločevine, palice, kotniki in profili cevi in podobno, pripravljeni za uporabo v konstrukcijah iz zlitin železa in jekla	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka. Zvarjeni kotniki in profili iz tar. št. 73.01 se ne smejo uporabljati

(1)	(2)	(3)
ex 73.15	Verige zoper drsenje	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 73.15 ne presega 50% cene proizvoda franko proizvoda
ex 73.22	Radiatorji za centralno kurjavo, ki se ne grejejo na elektriko	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 73.22 ne presega 50% cene proizvoda franko tovarna
ex pgl.74	Baker in bakreni proizvodi, razen poglavje iz tar. št. 74.01 do 74.05; pravilo za tar. št. ex 74.03 je podano v nadaljevanju	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 74.03	Bakrove zlitine, surove	Proizvodnja iz rafiniranega surovega bakra ali odpadkov in ostružkov
ex pgl.75	Nikelj in nikljevi proizvodi, razen iz tar. št. 75.01 do 75.03	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda, in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex pgl.76	Proizvodi iz aluminija razen iz tar. št. 76.01, 76.02 in ex 76.16; pravila za tar. št. ex 76.01 in ex 76.16 so podana v nadaljevanju	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda, in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
76.01	Aluminij v surovi obliki	Proizvodnja s termično ali elektrolitsko obdelavo iz nelegiranega aluminija ali iz aluminijevih odpadkov in ostružkov
ex 76.16	Proizvodi iz aluminija razen žičnih mrež (vključno z nezkončnimi mrežami) gaze, tkanin, rešetk, mrež, ograj ali zaklonov, materiala za ojačenje in podobnih materialov (vštevši nezkončne trakove) iz aluminijaste žice in ekspandirane kovine iz aluminija	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Lahko se uporabljajo gaza, tkanine, rešetke, mreže, ograje ali zakloni, materiali za ojačenje in podobni materiali (vštevši tudi neskončne trakove) iz aluminijaste žice ali ekspandirane kovine iz aluminija in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex pgl.78	Svinec in svinčeni proizvodi, razen iz tar. št. 78.01 in 78.02. Pravilo za tar. št. 78.01 je podano v nadaljevanju	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
78.01	Surovi svinec: – očiščen svinec – drugo	Proizvodnja iz obdelanega svinca ("bullion" ali "work lead") Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda, ne sme se uporabljati odpadke in ostružke iz tar. št. 78.02
ex pgl.79	Cink in cinkovi proizvodi, razen tar. št. 79.01 in 79.02; pravilo za tar. št. 79.01 je podano v nadaljevanju	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
79.01	Cink, surov	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. proizvoda, ne sme se uporabljati odpadke in ostružke iz tar. št. 79.02

(1)	(2)	(3)
ex pgl.80	Kositer in kositrni proizvodi, razen iz tar. št. 80.01, 80.02 in 80.07; pravilo za tar. št. 8.001 je podano v nadaljevanju	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
80.01	Kositer, surov	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda, ne sme se uporabljati odpadke in ostružke iz tar. št. 80.02
ex pgl.81	Druge navadne kovine; obdelane; njihovi proizvodi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov, uvrščenih v isto tar. št. kot je tar. št. proizvoda, ne presega 50% cene proizvoda franko tovarna
82.06	Orodje iz dveh ali več tar. št. 82.02 do 82.05 v garniturah za prodajo na drobno	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. razen 82.02 do 82.05. Orodje iz tar. št. 82.02 do 82.05 se lahko sestavi v garniture, če njihova vrednost ne presega 15% cene proizvoda franko tovarna
82.07	Izmenljivo orodje za ročne obdelovalne priprave na mehanični pogon ali brez nje; ali za obdelovalne stroje (na pr.: za stiskanje, kovanje, presekane, narezovanje in vrezovanje navojev, vrtanje, vtiskanje povečevanje odprtine s struganjem, prevlačenjem, rezkanjem), všteti matrice za valjanje ali ekstrudiranje kovine in orodje za vrtanje sten in podlage	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 40 % cene proizvoda franko tovarna
82.08	Noži in rezila, za stroje ali mehanske priprave	Proizvodnja, pri kateri: – se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
ex 82.11	Noži z rezili, nazobljenimi ali ne-nazobljenimi (vštevši vrtnarske nože), razen nožev iz tar. št. 82.08	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Lahko se uporabljajo ročaji in rezila iz navadnih kovin
82.14	Drugi nožarski proizvodi (npr.: stroji za striženje, sekire za cepljenje, mesarske in kuhinjske sekače, mesarske sekire in noži za seklanje mesa, noži za papir); garniture in priprave za manikiranje in pedikiranje (vštevši tudi pilice za nohte)	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Lahko se uporabljajo ročaji iz navadnih kovin
82.15	Žlice, vilice, zajemalke, penovke, lopatice za serviranje kolačev, noži za ribe, noži za maslo, prijemalke za sladkor in podobni kuhinjski in namizni pribor	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Lahko pa se uporabljajo ročaji iz navadnih kovin
ex 83.06	Kipci in drugi okraski iz navadnih kovin	Proizvodnja, pri kateri se uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Lahko pa se uporabljajo tudi materiali iz tar. št. 83.06, če njihova vrednost ne presega 30% cene proizvoda franko tovarna

Tar.štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali (4)	
ex pgl.84	Jedrski reaktorji, kotli, stroji aparati in mehanične naprave; njihovi deli razen tistih, ki se uvrščajo v naslednje tar. št. ali dele tar. št., za katere so pravila podana spodaj: 84.02, 84.03, ex 84.04, 84.06 do 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 do 84.30, ex 84.31, 84.39, 84.41, 84.44 do 84.47, ex 84.48, 84.52, 84.56 do 84.66, 84.69 do 84.72, 84.80, 84.82, 84.84 in 84.85	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.02	Kotli za pridobivanje vodne in duge pare (razen kotlov za centralno kurjavo s toplo vodo, ki lahko proizvajajo paro z nizkim tlakom); kotli za pregreto vodo	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
84.03 in ex 84.04	Kotli za centralno kurjavo, razen tistih iz tar. št. 84.02 in pomožne naprave za kotle za centralno kurjavo	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot sta 84.03 ali 84.04. Lahko se uporabijo materiali, ki se uvrščajo v tar. št. 84.03 ali 84.04, če njihova skupna vrednost ne presega 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
84.06	Turbine na vodno in drugo paro	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.07	Batni motorji z notranjim izgorovanjem, na vžig s svečkami, z izmeničnim ali vrtilnim gibanjem bata	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.08	Batni motorji z notranjim izgorovanjem, na vžig s kompresijo (dieselski	Proizvodnja, pri kateri vrednost	

(1)	(2)	(3) ali (4)	
	ali poldieselski motorji)	vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.09	Deli, ki so primerni izključno ali pretežno za motorje iz tar. št. 84.07 ali 84.08	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.11	Turboreaktivni motorji; turbopropelerski motorji in druge plinske turbine	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
84.12	Drugi pogonski stroji in motorji	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
ex 84.13	Tlačne črpalke z rotacijskim gibanjem	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
ex 84.14	Industrijske nape, ventilatorji in podobno	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)	
		vrednosti 5% cene proizvoda franko tovarna	
84.15	Klimatizacijske naprave z ventila- torjem na motorni pogon in elementi za spreminjanje temperature in vlažnosti, vštevši tiste stroje, pri katerih vlažnosti ni mogoče posebej regulirati	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.18	Hladilniki, zmrzovalniki in druge naprave za hlajenje ali zmrzovanje, električni in drugi; toplotne črpalke, razen klimatizacijskih naprav iz tar. št. 84.15	Proizvodnja: – pri kateri vred- nost vseh uporablje- nih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, upo- rabljajo samo do vrednosti 5% cene proizvoda franko tovarna, in – pri kateri vred- nost vseh uporablje- nih materialov brez porekla ne sme pre- segati vrednost uporabljenih mate- rialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
ex 84.19	Stroji in naprave za lesno industrijo, za proizvodnjo papirne kaše, papirja in kartona	Proizvodnja: – pri kateri vred- nost vseh uporablje- nih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, upo- rabljajo samo do vrednosti 25% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.20	Kalandri in drugi stroji za valjanje, razen za kovine ali steklo in valji zanje	Proizvodnja: – pri kateri vred- nost vseh uporablje- nih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, upo- rabljajo samo do vrednosti 25% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.23	Tehtnice (razen tehtnic občutljivostjo do 5 cg oz. 0, 05 g), vštevši stroje za	Proizvodnja: – pri kateri vred-	Proizvodnja, pri kateri

(1)	(2)	(3) ali (4)	
	štetje in kontrolo, ki delujejo na podlagi merjenja teže; uteži in tehtnice vseh vrst	nost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
84.25 do 84.28	Stroji in aparati za dviganje, nakladanje in manipulacijo	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni tar. št. 84.31 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.29	Buldožerji, angledožerji, grejderji, ravnalniki, skreperji, bagri, stroji za čiščenje ulic, cestni valjarji, nakladalniki z lopato, samovozni: – cestni valjarji – drugi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni tar. št. 84.31 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.30	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	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni tar. št. 84.31 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)	
ex 84.31	Deli za cestne valjarje	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.39	Stroji za proizvodnjo kaše iz vlaknastih celuloznih materialov; stroji za proizvodnjo ali dodelavo papirja	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda 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 proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.41	Drugi stroji za predelavo papirne kaše, papirja ali kartona, v številni stroje za rezanje vseh vrst	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda 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 proizvoda franko tovarna	Proizvodnja pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
84.44 do 84.47	Stroji, ki se uporabljajo v tekstilni industriji	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
ex 84.48	Pomožni stroji in naprave za uporabo s stroji iz tar. št. 84.44 in 84.45	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.52	Šivalni stroji, razen strojev za šivanje knjig iz tar. št. 84.40; omarice, stojala in pokrovi, predvideni za šivalne stroje; igle za šivalne stroje: – šivalni stroji (samo verižasti vbodi), z glavo, težko ne več kot 16 kg, brez motorja, ali 17 kg, z motorjem	Proizvodnja – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna – pri kateri vred-	

(1)	(2)	(3) ali (4)	
	– drugi	nost 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 Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.56 do 84.66	Obdelovalni stroji in stroji ter njihovi deli in pribor iz tar. št. 84.56 do 84.66	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.69 do 84.72	Pisarniški stroji (npr.: pisalni stroji, računski stroji, stroji za avtomatsko obdelavo podatkov, razmnoževalni stroji, stroji za spajanje)	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.80	Utopi za livarne; modelne plošče; modeli za forme; kalupi za kovino (razen form za ingote), kovinske karbide, steklo, mineralne materiale, gumo ali plastične mase	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
84.82	Kotalni ležaji	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
84.84	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	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	

(1)	(2)	(3) ali (4)	
84.85	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	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
ex pgl.85	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 tistih, ki se uvrščajo v naslednje tar. št. ali dele tar. št., za katere so pravila podana spodaj: 85.01, 85.02, ex 85.18, 85.19 do 85.29, 85.35 do 85.37, ex 85.41, 85.42, 85.44 do 85.48	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
85.01	Elektromotorji in električni generatorji razen generatorskih agregatov	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni tar. št. 85.03 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
85.02	Električni generatorski agregati in rotacijski konvertorji (pretvorniki)	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko in – pri kateri se v okviru zgornje meje materiali, uvrščeni v tar. št. 85.01 ali 85.03 uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
ex 85.18	Mikrofoni in njihova stojala; zvočniki vstevši zvočnike v zvočnih omaricah; audio-frekvenčni električni ojačevalniki; kompletne električne enote za ojačevanje zvoka	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom,	Proizvodnja – pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega

(1)	(2)	(3) ali (4)
		in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda tovarna
		3% cene proizvoda franko tovarna
85.19	Gramofoni z lastnim ojačevalnikom ali brez njega, kasetni magnetofoni in drugi aparati za reprodukcijo zvoka, ki nimajo vdelane naprave za snemanje zvoka – električni gramofoni	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda tovarna
	– drugi	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda tovarna
		Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
		Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
85.20	Magnetofoni in drugi aparati za snemanje zvoka, vstevši aparate z vdelanimi napravami za reprodukcijo zvoka:	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3%
		cene proizvoda tovarna
		Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)	
		cene proizvoda franko tovarna	
85.21	Aparati za snemanje in reprodukcijo slike in zvoka	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
85.22	Deli in pribori aparatov iz tar. št. 85.19 do 85.21	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
85.23	Pripravljeni prazni nosilci za zvočna in podobna snemanja -neposneti, razen izdelkov iz 37. poglavja	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
85.24	Plošče, trakovi in drugi posneti nosilci vključno z zvočnimi in drugimi, všteti matrice in galvanske odtise za proizvodnjo plošč, razen proizvodov iz 37. poglavja: – matrice in galvanski odtisi za proizvodnjo plošč – drugo	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v tar. št. 85.23 uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
85.25	Oddajniki za radiotelefonijo, radiotelegrafijo in radiodifuzijo ali tele-	Proizvodnja: – pri kateri vred-	Proizvodnja: – pri kateri

(1)	(2)	(3) ali (4)	
	vizijo, vštrevši oddajnike z vdelanim sprejemnikom ali aparatom za snemanje ali reprodukcijo zvoka; televizijske kamere	nost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna
85.26	Radarji, pomožne naprave za radio-navigacijo in aparati za radijsko daljinsko krmiljenje	Proizvodnja: – pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna
85.27	Sprejemniki za radiotelefonijo, radiotelegrafijo ali radiodifuzijo, vštrevši sprejemnike, kombinirane v istem okrovu z aparatom za snemanje ali reprodukcijo zvoka ali z uro	Proizvodnja: – pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna
85.28	Televizijski sprejemniki (vštrevši video monitorje in video projektorje), kombinirani ali nekombinirani v isti škatli z radijskimi sprejemniki ali aparati za snemanje ali reprodukcijo zvoka ali slike		

(1)	(2)	(3) ali (4)	
	– aparati za snemanje ali reprodukcijo slike vključno z vgrajenim video tunerjem	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
	– drugi	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna
85.29	Deli, ki so izključno ali pretežno primerni za uporabo z aparati iz tar. št. 85.25 do 85.28:		
	– izključno ali pretežno primerni za uporabo pri aparatih za video snemanje in reprodukcijo slike	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
	–drugi	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna in – vrednost vseh uporabljenih tran-

(1)	(2)	(3) ali (4)	
		nih materialov s poreklom, in – vrednost vseh uporabljenih tranzistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna	zistorjev iz tar. št. 85.41 ne presega 3% cene proizvoda franko tovarna
85.35 in 85.36	Električni aparati za vklapljanje in izklapljanje ali zavarovanje električnih tokokrogov ali za povezavo z električnimi tokokrogi ali v njih	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 85.38 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
85.37	Table, plošče (vštevši plošče za numerično krmiljenje), pulti, mize, omare in druge osnove, opremljene z dvema ali več aparati iz tar. št. 85.35 ali 85.36, za električno krmiljenje ali razdeljevanje električnega toka, vštevši tiste z vdelanimi instrumenti ali aparati iz 90 poglavja, razen komutacijskih aparatov iz tar. št. 85.17	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 85.38 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% vrednosti cene proizvoda franko tovarna
ex 85.41	Diode, tranzistorji in podobni polprevodniški elementi; razen silicijevih rezin, ki še niso razrezane v čipe	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
85.42	Elektronska integrirana vezja in mikrosestavi	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)
		okviru zgornje meje materiali, uvrščeni tar. št. 85.41 ali 85.42 uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna
85.44	Izolirana žica (vštevši lakirano in anodizirano žico), kabli (vštevši koaksialne kable) in drugi izolirani električni vodniki, s konektorjem ali brez; kabli iz optičnih vlaken, izdelani iz posamičnih oploščenih vlaken, kombinirani z električnimi vodniki ali ne, s konektorjem ali brez njega	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
85.45	Ogljene elektrode, ogljene ščetke, oglje za svetilke, oglje za baterije in drugi proizvodi iz grafita ali drugega oglja, s kovino ali brez nje, za električne namene	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
85.46	Električni izolatorji iz kakršnega-koli materiala	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
85.47	Izolirni deli za električne stroje, naprave ali opremo, izdelani v celoti iz izolirnega materiala ali samo z manjšimi vseh kovinskimi komponentami (npr. tulci z navojem), vdelanimi med stiskanjem izključno zaradi vezave, razen izolatorjev iz tar. št. 85.46; cevi za električne vodnike in spojke zanje, iz navadnih kovin, obložene z izolirnim materialom	Proizvodnja, pri kateri vrednost uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
85.48	Električni deli strojev in aparatov, ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
86.01 do 86.07	Tirna vozila in njihovi deli	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
86.08	Železniški in tramvajski tirni sklopi in pribor; mehanične (vštevši elektromehanična) naprave za signalizacijo, varnost, kontrolo ali krmiljenje prometa v železniškem, tramvajskem in cestnem prometu, prometu na notranjih vodnih poteh, parkiriščih, luških instalacijah ali letališčih; njihovi deli	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kor Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)	
		proizvod uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna	
86.09	Kontejnerji (vštevši kontejnerje za transport fluidov), specialno konstruirani in opremljeni za enega ali več načinov prevoza	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
ex pgl.87	Vozila, traktorji in cestna ali terenska vozila, njihovi deli in pribor; razen tistih, ki se uvrščajo v naslednje tar. št. ali dele tar. št., nadaljevanju: 87.09 do 87.11, ex87.12, 87.15 in 87.16	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
87.09	Samovozna tovorna 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	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
10.	Tanki in druga oklepna bojna motorna vozila vštevši tista, ki so opremljena z oborožitvenimi sredstvi; njihovi deli	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
87.11	Motorna kolesa (vštevši mopede) in kolesa s pomožnim motorjem, z bočno prikolico ali brez nje; bočne prikolice – z batnim motorjem (razen rotacijskih batnih motorjev) in prostornino cilindrov: – do 50 cc	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 20%

(1)	(2)	(3) ali (4)	
		tovarna, in – pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom	cene proizvoda franko tovarna
	– nad 50 cc	Proizvodnja: – pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom,	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
	– drugi	Proizvodnja: – pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
ex 87.12	Kolesa brez krogličnih ležajev	Proizvodnja iz materialov iz vseh tar. št. razen tistih iz tar. št. 87.14	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
87.15	Otroški vozički in njihovi deli	Proizvodnja: – pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
87.16	Priklopniki in polpriklopniki za vsa vozila; druga vozila, nesamovozna; njihovi deli	Proizvodnja: – pri kateri vrednost vseh uporabljanih materialov ne	Proizvodnja, pri kateri vrednost vseh uporabljenih

(1)	(2)	(3) ali (4)	
		presega 40% cene proizvoda franko tovarna, in	materialov ne presega 30% cene proizvoda franko tovarna
		– pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	
88.01 in 88.02	Baloni in diržabli; letala in vesoljska vozila	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
88.03	Deli za naprave iz tar. št. 88.01 ali 88.02	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 88.03 ne presega 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
88.04	Padala (vštevši krmiljena padala) in rotošuti; njihovi deli in pribor:		
	– rotošuti	Proizvodnja iz materialov iz katerekoli tar. št., vštevši druge materiale iz tar. št. 88.04	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
	– drugi	Proizvodnja pri kateri vrednost vseh uporabljenih materialov iz tar. št. 88.04 ne presega 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
88.05	Oprema za lansiranje letal; krovna prestrezala letal in podobna oprema; naprave za treniranje letenja na tleh; deli navedenih proizvodov	Proizvodnja pri kateri vrednost vseh uporabljenih materialov iz tar. št. 88.05 ne presega 5% cene proizvoda franko tovarna	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
pgl.89	Ladje, čolni in plavajoče konstrukcije	Proizvodnja, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. proizvoda. Ne sme se uporabljati	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda

(1)	(2)	(3) ali (4)	franko tovarna
		ladijske trupe iz tar. št. 89.06	
ex pgl.90	Optični, fotografski, kinematografski, merilni, kontrolni ali precizni, medicinski ali kirurški instrumenti in aparati;njihovi deli in pribor; razen tistih, ki so uvrščeni pod tar. št. ali pod dele tar. št., za katere so pravila podana v nadaljevanju:90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 do 90.20, in 90.24 do 90.33	Proizvodnja: – pri kateri vrednost vseh uporablenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo skupaj samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
90.01	Optična vlakna in kabli iz optičnih vlaken razen iz tar. št. 85.44;listi in plošče iz polarizirajočega materiala; leče (vštevši kontaktne leče), prizme, zrcala in drugi optični elementi, iz kakršnegakoli materiala, nemontirani, razen steklenih proizvodov, ki niso optično obdelani	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.02	Leče, prizme, zrcala in drugi optični elementi, iz kakršnegakoli materiala, montirani, ki so deli ali pribor instrumentov ali aparatov, razen tistih iz optično neobdelanega stekla	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.04	Očala (korektivna, zaščitna in druga), podobni proizvodi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
ex 90.05	Daljnogledi (z enim ali dvema objektiva), optični teleskopi in njihova stojala, razen astronomskih refrakcijskih teleskopov in njihovih podstavkov	Proizvodnja: – pri kateri vrednost vseh uporablenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna, in – pri kateri vrednost vseh uporablenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
ex 90.06	Fotografski aparati, aparati in naprave razen kinematografskih kamer, fotografski bliskovni aparati in bliskovne žarnice razen bliskovnih žarnic z električnim vžigom	Proizvodnja: – pri kateri vrednost vseh uporablenih materialov ne presega 40% cene	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne

(1)	(2)	(3) ali (4)	
		proizvoda franko tovarna, – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna, in – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom	presega 30% cene proizvoda franko tovarna
90.07	Kinematografske kamere in projektorji, všteti tiste z vgrajenimi aparati za snemanje ali reprodukcijo zvoka	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna, in – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
90.11	Optični mikroskopi, všteti tiste za mikrofotografijo, mikrokinematografijo in mikroprojekcijo	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna, in – pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)	
ex 90.14	Drugi navigacijski instrumenti in aparati	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.15	Geodetski (vštevši fotogrametrijske), hidrografske, oceanografske, hidrološke, meteorološke, geofizikalni instrumenti in aparati, razen kompasov; daljinomeri	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.16	Tehnice z občutljivostjo do 5 centigramov ali manj, z utežmi ali brez	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.17	Instrumenti in aparati za risanje, zaznamovanje ali matematično računanje (npr. risalni aparati, pantografi, kotomeri, risalni pribor v kompletu, logaritemska računalna, kalkulatorji v obliki okrogle plošče); ročni instrumenti za merjenje dolžine (npr. metri, mikrometri, kljunasta merila), ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.18	Medicinski, kirurški, zobozdravniški in veterinarski instrumenti in aparati, vštevši scintigrafske, elektromedicinske aparate in aparate za preiskavo vida - Zobozdravniški stoli z vgrajenimi zobozdravniškimi napravami ali zobozdravniškimi pljuvalniki - Drugi	Proizvodnja iz katerekoli tar. št. vštevši materiale iz tar. št. 90.18 Proizvodnja: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in - pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
90.19	Aparati za mehanoterapijo; aparati za masažo; aparati za psihološka testiranja; aparati za ozonoterapijo, kisikoterapijo, aerosolno terapijo, umetno dihanje in drugi terapevtski dihalni aparati	Proizvodnja: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25%

(1)	(2)	(3) ali (4)	cene proizvoda franko tovarna
		tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporablja-jo samo do vrednosti 5% cene proizvoda franko tovarna	
90.20	Drugi dihalni aparati in plinske maske razen varovalnih mask brez mehaničnih delov in zamenljivih filtrov:	Proizvodnja: – pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in – pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporablja-jo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene proizvoda franko tovarna
90.24	Stroji in aparati za preiskovanje trdote, natezne trdnosti, ali trdnosti na tlak, elastičnosti ali drugih mehanskih lastnosti materiala (npr.: kovin, lesa, tekstilnega materiala, papirja, plastične mase)	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.25	Hidrometri in podobni plavajoči instrumenti, termometri, barometri, higrometri, gostomeri, pirometri, psihometri, z možnostjo registriranja ali brez, vsevi kombinacije teh instrumentov	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.26	Instrumenti in aparati za merjenje ali kontrolo pretoka, nivoja, tlaka ali drugih značilnih spremenljivk pri tekočinah ali plinih (npr.: merilniki pretoka, kazalniki nivoja, manometri, merilniki toplote, števci porabe toplote); razen instrumentov in aparatov iz tar. št. 90.14, 90.15, 90.28 ali 90.32	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.27	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, ekspanzije, površinske napetosti ali podobno ali za kalorimetrijska, akustična in fotometrijska merjenja ali kontrolo (vštevši ekspozimetre); mikrotomi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.28	Merilniki porabe ali proizvodnje plinov, tekočin ali električne energije, vštevši merilnike za njihovo umerjanje		

(1)	(2)	(3) ali (4)	
	- deli in pribor	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
	- drugi	Proizvodnja: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
90.29	Drugi števeci (števeci vrtljajev, števeci proizvodnje, taksimetri, kilometrski števeci in podobno; kazalniki hitrosti in tahometri, razen tistih, ki se uvrščajo v tar. št. 90.14 ali 90.15; stroboskopi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.30	Osciloskopi, spektralni analizatorji in drugi instrumenti in aparati za merjenje ali kontrolo električnih veličin; instrumenti in aparati za merjenje ali odkrivanje alfa, beta, gama, rentgenskih, kozmičnih ali drugih ioniziranih sevanj	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.31	Instrumenti, aparati in stroji za merjenje ali kontrolo, ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju; projektorji profilov	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.32	Instrumenti in aparati za avtomatično regulacijo ali krmiljenje	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
90.33	Deli in pribor (ki niso omenjeni in ne zajeti na drugem mestu v tem poglavju) za stroje, naprave, instrumente ali aparate iz 90. poglavja	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
ex pgl.91	Ure in njihovi deli; razen tistih iz naslednjih tar. št. za katere so pravila podana v nadaljevanju: 91.05, 91.09 do 91.13	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna	
91.05	Budilke, stenske ure, stropne ure in podobno (razen ur z mehanizmom za osebne ure)	Proizvodnja: - pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna, in	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)	
		- pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom	
91.09	Urni mehanizmi, kompletni in sestavljeni, razen za osebne ure	Proizvodnja: - pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in - pri kateri vrednost vseh uporabljanih materialov brez porekla ne presega vrednosti uporabljanih materialov s poreklom	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
91.10	Kompletni urni mehanizmi, nesestavljeni ali delno sestavljeni (šablone), nekompletni urni mehanizmi, sestavljeni; grobi urni mehanizmi	Proizvodnja: - pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in - pri kateri se v okviru zgornje meje materiali, uvrščeni v tar. št. 85.38 uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
91.11	Ohišja za osebne ure in njihovi deli	Proizvodnja: - pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in - pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot proizvod uporabljajo samo do vrednosti 5% cene proizvoda franko tovarna	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna
91.12	Ohišja za javne in podobne ure in škatle podobne vrste za za druge proizvode iz tega poglavja, deli škatel	Proizvodnja: - pri kateri vrednost vseh uporabljanih materialov ne presega 40% cene proizvoda franko tovarna, in - pri kateri se v okviru zgornje meje materiali, uvrščeni v isto tar. št. kot	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 30% cene proizvoda franko tovarna

(1)	(2)	(3) ali (4)
		proizvod uporablja- jo samo do vrednosti 5% cene proizvoda franko tovarna
91.13	Jermenčki in zapestnice za ročne ure in njihovi deli: – iz navadnih kovin, tudi pozlačeni, posrebreni ali prevlečeni s kovino – drugi	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
pgl.92	Glasbila; njihovi deli in pribor	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 40% cene proizvoda franko tovarna
Tar.štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom
(1)	(2)	(3)
pgl. 93	Orožje in strelivo; njuni deli in pribor	Proizvodnja, pri kateri vrednost vseh upora- bljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 94.01 in ex 94.03	Pohištvo iz navadnih kovin, z vdelano nenapolnjeno bombažno tkanino, katere teža ne presega 300 g/m ²	Proizvodnja, pri kateri so vsi uporabljeni mate- riali uvrščeni v drugo tar. št. kot je tar. št. proizvoda ali proizvodnja iz bombažne tkanine, ki je že pripravljena za uporabo iz tar. št. 94.01 ali 94.03, pod pogojem da: – njena vrednost ne presega 25% cene proizvoda franko tovarna in – so vsi drugi uporabljeni materiali že s poreklom in so uvrščeni v drugo tar. št. kot je tar. št. 94.01 ali 94.03
94.05	Svetilke in druga svetila, všteti reflektorje in njihove dele, ki niso omenjeni in ne zajeti na drugem mestu; svetlobni napisi, osvetljene plošče, in podobno, s stalnim svetlobnim virom, in njihovi deli, ki niso omenjeni in ne zajeti na drugem mestu	Proizvodnja, pri kateri vrednost vseh upora- bljenih materialov ne presega 50% cene proizvoda franko tovarna
94.06	Montažne zgradbe	Proizvodnja, pri kateri vrednost vseh upora- bljenih materialov ne presega 50% cene proizvoda franko tovarna
95.03	Druge igrače; zmanjšani modeli in podobni modeli za igro, všteti tudi s pogonom; uganke vseh vrst	Proizvodnja, pri kateri: – so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. proizvodov in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 95.06	Glave za palice za golf	Proizvodnja iz grobo oblikovanih blokov

(1)	(2)	(3) ali (4)
95.07	Palice, trnki in drug pribor za ribolov, mreže za vse vrste uporabe; vabe (razen tistih iz tar. št. 92.08 in 97.05) in podobni rekviziti za lov	Proizvodnja, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. proizvoda. Lahko se uporabljajo tudi materiali, uvrščeni pod isto tar. št., če njihova vrednost ne presega 5% cene proizvoda franko tovarna
ex 96.01 in ex 96.02	Proizvodi iz materialov živalskega, rastlinskega ali mineralnega izvora za rezljanje	Proizvodnja iz obdelanih materialov za izrezovanje iz istih tar. št.
ex 96.03	Metle in ščetke (razen metel iz protja in podobnih materialov ter ščetke iz veveriče ali podlasiče dlake) mehanične naprave za čiščenje tal, ročna, brez motorja; soboslikarski vložki in valji, strgala iz gume ali podobnih upogljivih materialov	Proizvodnja, pri kateri vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
96.05	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
96.06	Gumbi in pritiskači; gumbi za preoblečanje in drugi deli nedokončani gumbi	Proizvodnja pri kateri: – so vsi uporabljeni materiali uvrščeni v drugo tar. št. kot je tar. št. proizvoda. in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
96.08	Kemični svinčniki; flomastri in markerji z vložkom iz polsti ali iz drugih poroznih materialov; nalivna peresa in podobna peresa; peresa za kopiranje, patentni svinčniki; peresniki, držala za svinčnike in podobna držala, deli (vštevši kapice in ščipalke) navedenih proizvodov, razen tistih iz tar. št. 96.09	Proizvodnja, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št. kot je tar. št. proizvoda. Lahko se uporabljajo konice ali peresa in drugi materiali, uvrščeni pod isto tar. št., če vrednost vseh uporabljenih materialov ne presega 5% cene proizvodov franko tovarna
96.12	Trakovi za pisalne stroje in podobni trakovi, prepojeni s tiskarsko barvo ali drugače pripravljeni za odtiskovanje, vštevši trakove na kolescih ali v patronah; blazinice za žige, prepojene ali neprepojene, s škatlo ali brez nje	Proizvodnja, pri kateri: – so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. proizvoda in – vrednost vseh uporabljenih materialov ne presega 50% cene proizvoda franko tovarna
ex 96.14	Tobačne pipe ali glave za pipe	Proizvodnja iz grobo obdelanih blokov

1. Opomba 3 k poglavju 32 določa, da gre za preparate na osnovi barvil, ki se uporabljajo za barvanje kateregakoli materiala ali ki se uporabljajo kot sestavine za proizvodnjo barvil pod pogojem, da niso uvrščene v drugo tar. št. poglavja 32.

2. Izraz "skupina" pomeni katerikoli del besedila te tar. št. med dvema podpičjema.

3. Za proizvode, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 39.01 do 39.06 in po drugi strani v tar. št. 39.07 do 39.11, se to določilo uporablja samo za tisto skupino materialov, ki v proizvodu prevladujejo po teži.

4. Posebni pogoji, ki veljajo za proizvode iz mešanice tekstilnih materialov, so navedeni v opombi 6.

5. Glej opombo 7.

6. Za izdelke iz pletiv ali pletene brez dodatka elastike ali gume, dobljenih s šivanjem ali sestavljanjem kosov (rezanih ali tkanih neposredno v obliko), glej opombo 7.

PRILOGA III K PROTOKOLU 3

Potrdilo o prometu blaga EUR.1, ki se nanaša na člene 8, 10 in 11

POTRDILO O PROMETU BLAGA

1. Izvoznik (ime, polni naslov, država)	EUR. 1 St. A 000 000		
3. Prejemnik (ime, polni naslov, država) (navedba neobvezna)	Predno izpolnite obrazec, preberite navodila na hrbtni strani		
	2. To potrdilo se uporablja za preferencialno menjavo med in (navesti države, skupine držav ali teritorije)		
	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, številke, število in vrsta paketov (1); poimenovanje blaga	9. Bruto teža (kg) ali druga merilna enota (l, m ³ , itd.)		10. Račun (navedba neobvezna)
	12. IZJAVA IZVOZNIKA Podpisani izjavljam, da zgoraj navedeno blago izpolnjuje vse pogoje potrebne za izdajo tega potrdila. V dne (Podpis)		11. CARINSKA OVEROVITEV Overjena izjava Izvozni dokument (2) Tip št. Zig Carinski organ Država ali ozemlje izdaje V....., Dne..... (Podpis)

(1) Če blago ni pakirano, navedite število izdelkov ali navedite »v razsutem stanju«.

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

13. ZAHTEVEK ZA KONTROLO, poslati na	14. REZULTAT KONTROLE Na podlagi izvedene kontrole je bilo ugotovljeno, da (1) ☐ je to potrdilo resnično izdal naveden carinski organ in da so navedbe, ki jih vsebuje, točne. ☐ to potrdilo ne izpolnjuje zahtevanih pogojev o verodostojnosti in točnosti (glej priložene opombe)
15. Vložen je zahtevek za ugotovitev verodostojnosti in točnosti tega potrdila. V dne Zig (Podpis)	V dne Zig (Podpis) (1) Označi z X ustrezno navedbo

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 St. A 000 000		
3. Prejemnik (ime, polni naslov, država) (navedba neobvezna)	Predno izpolnite obrazec, preberite navodila na hrbtni strani		
	2. Zahteva za potrdilo se uporablja za preferencialno menjavo med in (navesti države, skupine držav ali teritorije)		
	4. Država, skupina držav ali teritorij porekla proizvodov	5. Namembne države, skupina držav ali teritorij	
6. Podatki v zvezi s prevozom (navedba neobvezna)	7. Opombe		
8. Zaporedna številka; oznake, številke, število in vrsta paketov (1); poimenovanje blaga	9. Bruto teža (kg) ali druga merska enota (l, m ³ , itd.)		10. Račun (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 proizvodnji uporabljene proizvode, ali na v enakem stanju ponovno izvoženo blago.

PRILOGA IV K PROTOKOLU 3

1. Izjava, omenjena v odstavkih 1 b) in 1 c) 8. člena

Podpisani izvoznik blaga, zajetega s tem dokumentom, izjavljam, da, razen če ni drugje drugače navedeno¹⁾, blago izpolnjuje zahtevane izvirne kriterije za preferencialni tretman z²⁾ in je po poreklu iz^{2),3)}

Avtorizacijska številka.....⁴⁾

.....
(Kraj in datum)

.....
(Podpis)

1) Kjer so na fakturi vključeni tudi proizvodi, ki nimajo porekla v Republiki Sloveniji ali Slovaški republiki, jih mora izvoznik jasno označiti.

2) Republika Slovenija ali Slovaška republika ali Češka republika.

3) Sklicuje se lahko na določen stolpec fakture, v katerem je vpisana država porekla za vsak proizvod.

4) Izpolni samo pooblaščen izvoznik v skladu z odstavkom 11 a) 13. člena.

5) Podpisu mora slediti razločno izpisano ime podpisnika.

2. Izjava, omenjena v odstavku 1 b) in 1 c) 8. člena v slovenščini, slovaščini in češčini

Slovenščina:

Podpisani izvoznik blaga, zajetega s tem dokumentom, izjavljam da, razen če ni drugje drugače navedeno, blago izpolnjuje zahtevane izvirne kriterije za preferencialni tretman z in je po poreklu iz

Avtorizacijska številka

Slovaščina:

Ja, podpísaný vývozca tovaru uvedeného v tomto doklade vyhlasujem, že pokiaľ nie je uvedené inak, tento tovar zodpovedá podmienkam stanoveným pre obdržanie charakteru pôvodu pre preferenčný obeh tovaru s a krajina pôvodu je

Číslo oprávnenia

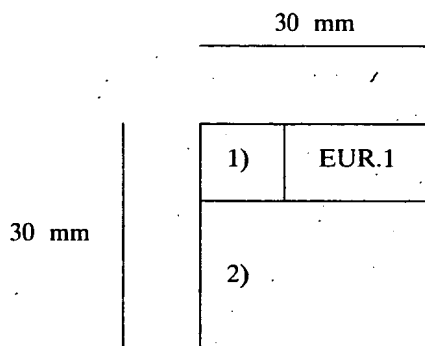
Češčina:

Já, podepsaný vývozce zboží uvedeného v tomto dokladu, prohlašuji, že pokud není jinak uvedeno, toto zboží odpovídá podmínkám stanoveným pro obdržení charakteru původu zboží pro preferenční oběh zboží s a země původu je

Číslo oprávnění

PRILOGA V K PROTOKOLU 3

Poseben žig, omenjen v pododstavku 4 b) 13. člena



1) Začetnici ali grb izvozne države pogodbenice.

2) Ime (logotip) in številka pooblastila pooblaščenega izvoznika.

3. člen

Za izvajanje tega sporazuma skrbita ministrstvo, pristojno za ekonomske odnose in razvoj, ter ministrstvo, pristojno za finance (Republiška carinska uprava).

4. člen

Ta zakon začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije - Mednarodne pogodbe.

Št. 311-04/94-16/1

Ljubljana, dne 20. junija 1994.

Predsednik
Državnega zbora
Republike Slovenije
mag. Herman Rigelnik l. r.

VSEBINA

68. Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Slovaško republiko

503