

**83. Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Latvijo (BLAPT)**

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

**U K A Z**

**O RAZGLASITVI ZAKONA O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI  
MED REPUBLIKO SLOVENIJO IN REPUBLIKO LATVIJO (BLAPT)**

Razlašam Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Latvijo (BLAPT), ki ga je sprejel Državni zbor Republike Slovenije na seji 31. maja 2000.

Št. 001-22-108/00  
Ljubljana, 8. junija 2000

Predsednik  
Republike Slovenije  
**Milan Kučan** l. r.

**Z A K O N**

**O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO  
IN REPUBLIKO LATVIJO (BLAPT)**

1. člen

Ratificira se Sporazum o prosti trgovini med Republiko Slovenijo i Republiko Latvijo, podpisan v Rigi 22. aprila 1996.

2. člen

Sporazum se v angleškem izvorniku in slovenskem prevodu glasi:

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

**PREAMBLE**

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

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,

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

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

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

Desiring to create favourable conditions for the development and diversification of trade between them and for the promotion of commercial and economic co-operation in areas of common interest on the basis of equality, mutual benefit and international law,

Resolved to contribute to the strengthening of the multilateral trading system and to develop their relations in the field of trade in accordance with the basic principles of the General Agreement on Tariffs and Trade (GATT) and the Agreement establishing the World Trade Organisation (WTO),

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

Declaring their readiness to examine, in the light of any relevant factor, the possibility of developing and deepening their economic relations in order to extend them to fields not covered by this Agreement,

Have decided to conclude this Agreement:

**ARTICLE 1  
Objectives**

1. The Parties shall, by progressively eliminating the obstacles to substantially all their trade, gradually establish a free trade area in accordance with the provisions of this Agreement and in conformity with those of the GATT and WTO.

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

- (a) to promote, through the expansion of mutual trade, the harmonious development of the economic relations between the Parties and thus to foster in the Parties the advance of economic activity, the improvement of living and employment conditions, increased productivity, financial stability and sustainable growth;
- (b) to provide fair conditions of competition for trade between the Parties;
- (c) to contribute in this way, by removal of barriers to trade, to the harmonious development and expansion of world trade.

**ARTICLE 2  
Scope**

This Agreement shall apply :

- (a) to products falling within Chapters 25 to 97 of the Harmonised Commodity Description and Coding System originating in the Republic of Slovenia or the Republic of Latvia, excluding the products listed in Annex I;
- (b) to products specified in Protocol A, with due regard to the arrangements provided for in that Protocol.

**ARTICLE 3  
Trade in agricultural products**

1. The Parties declare their intention to foster, in so far as their agricultural policies allow, the harmonious development of trade in agricultural and fisheries products.
2. The Parties shall grant each other concessions on trade in agricultural and fisheries products falling within Chapters 1 to 24 of the Harmonised Commodity Description and Coding System and the products listed in Annexes I, II and III as provided for in Protocol A.
3. The Parties shall apply their regulations in veterinary, sanitary and phytosanitary matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

**ARTICLE 4  
Rules of origin and co-operation in customs  
administration**

1. Protocol B lays down the rules of origin and methods of administrative co-operation.
2. The Parties shall take appropriate measures, including regular reviews by the Joint Committee, established under Article 26 of this Agreement, and arrangements for administrative co-operation, to ensure that the provisions of Articles 5( Customs duties on imports), 6 (Charges equivalent to customs duties on imports), 7 (Customs duties of a fiscal

nature), 8 (Customs duties on exports and charges having equivalent effect), 9 (Quantitative restrictions on imports or exports and measures having equivalent effect), 11 (Internal taxation) and 22 (Re-export) of this Agreement and of Protocol B are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

#### ARTICLE 5

##### **Customs duties on imports**

1. No new customs duty on imports shall be introduced in trade between the Parties.
2. Customs duties on imports shall be abolished on the date of entry into force of this Agreement.

#### ARTICLE 6

##### **Charges equivalent to customs duties on imports**

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

#### ARTICLE 7

##### **Customs duties of a fiscal nature**

No custom duties of a fiscal nature shall be introduced in trade between the Parties.

#### ARTICLE 8

##### **Customs duties on exports and charges having equivalent effect**

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the Parties.
2. Customs duties on exports and any charges having equivalent effect shall be abolished on the date of entry into force of this Agreement, except as provided for in Annex II and III.

#### ARTICLE 9

##### **Quantitative restrictions on imports or exports and measures having equivalent effect**

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

#### ARTICLE 10

##### **National treatment**

The goods originating in the territory of one Party imported into the territory of other Party shall be accorded treatment no less favourable than that accorded to like goods originating in the latter Party in respect of all laws, regulations and requirements affecting their internal sale, offering for sale, purchase, transportation, distribution or use.

#### ARTICLE 11

##### **Internal taxation**

1. The Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in one Party and like products originating in the other Party.
2. Products exported to the territory of one of the Parties may not benefit from repayment of internal taxes in excess of the amount of direct or indirect taxes imposed on them.

#### ARTICLE 12

##### **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 the environment; the protection of national treasures of artistic, historic or archaeological value; the protection of intellectual property; or the rules relating to gold or silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

#### ARTICLE 13

##### **Payments**

1. Payments relating to trade in goods between the Parties and the transfer of such payments to the territory of the Party where the creditor resides, shall be free from any restrictions. Payments shall be effected in freely convertible currencies, unless otherwise agreed by individual companies in individual cases.
2. The Parties shall refrain from any currency restrictions or administrative restrictions on the grant, repayment or acceptance of short and medium term credits to trade in goods in which a resident participates.

#### ARTICLE 14

##### **Public procurement**

1. The Parties consider the liberalisation of their respective public procurement markets as an objective of this Agreement, as defined in Article 1 (Objectives).
2. The Parties shall progressively develop their respective regulations for public procurement with a view to grant suppliers of the other Party upon the entry into force of this

Agreement access to contract award procedures on their respective public procurement markets in accordance with the provisions of the Agreement on Government Procurement in Annex IV of the Agreement establishing the World Trade Organisation.

3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article and may recommend practical modalities for 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 Parties shall endeavour to accede to the relevant Agreements negotiated under the auspices of the World Trade Organisation.

#### ARTICLE 15

##### Protection of intellectual property

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

2. In the field of intellectual property the Parties shall, from the entry into force of this Agreement, grant to each other's nationals and companies treatment no less favourable than that accorded to nationals and companies of any other country under international agreements.

3. The provisions of paragraph 2 shall not apply to advantages granted by the Parties before the entry into force of this Agreement to any third country on an effective reciprocal basis.

4. The Parties agree, upon request of either Party, to review the provisions on the protection on intellectual property rights contained in this Article and in Annex IV, with a view to further improve levels of protection and to avoid or remedy trade distortions which may be caused by actual levels of protection of intellectual property rights.

#### ARTICLE 16

##### Rules of competition concerning undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between the Parties:

(a) all agreements between undertakings, decisions by associations of undertakings and concerted practices

between undertakings which have as their object or effect the prevention, restriction or distortion of competition;

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

2. The provisions of paragraph 1 shall apply to the activities of all undertakings, including public undertakings and undertakings to which a Party grants 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 the rules contained in this Article, in so far as the application of such rules does not obstruct the performance, in law or in fact, of the particular tasks assigned to them.

3. If a Party considers that a given practice is incompatible with paragraphs 1 and 2, it may take measures it considers necessary to deal with serious difficulties resulting from the practices in question, under the conditions and in accordance with the procedures laid down in Article 24 (Procedure for the application of safeguard measures).

#### ARTICLE 17

##### State aid

1. Any aid granted by a Party or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall be, in so far as it may affect trade between the Parties, incompatible with the proper functioning of this Agreement, and in particular, the Parties shall not maintain or introduce export aid as listed in Annex V in trade between the Parties.

2. The Parties shall ensure transparency of state aid measures by exchanging information upon the request of either Party.

3. The Joint Committee shall keep the situation regarding application of state aid measures under review and shall elaborate rules on the basis of which the practices contrary to paragraph 1 shall be assessed, as well as the rules for their implementation. Such rules shall be applicable not later than one year after the entry into force of this Agreement.

4. If a Party considers that a given practice is incompatible with paragraph 1 of this Article, it may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 24 (Procedure for the application of safeguard measures).

5. The Parties shall endeavour to accede to the relevant agreements negotiated under the auspices of the World Trade Organisation.

## ARTICLE 18

**State monopolies**

1. The Parties shall ensure that any state monopoly of a commercial character be adjusted so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the Parties. These goods shall be procured and marketed in accordance with commercial considerations.

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

## ARTICLE 19

**Technical regulations**

1. The Parties shall co-operate and exchange information in the field of standardisation, metrology and certification with the aim to eliminate technical barriers to trade.

2. The relevant bodies of the Parties shall elaborate the rules of mutual recognition of the accreditation of testing and calibration laboratories and certification bodies and product and quality systems certificates of conformity issued in the Parties. Such rules shall include the rules of mutual recognition of the type approval of measuring equipment which are issued in the Parties and procedures for recognition of the results of the measurements, calibration and conformity with requirements.

## ARTICLE 20

**Dumping**

If a 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 that Article and agreements related thereto, under the conditions and in accordance with the procedure laid down in Article 24 (Procedure for the application of safeguard measures).

## ARTICLE 21

**Emergency action on imports of a particular product**

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

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

or

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

the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 24 (Procedure for the application of safeguard measures).

## ARTICLE 22

**Re-export**

Where compliance with the provisions of Articles 8 (Customs duties on exports and charges having equivalent effect) and 9 (Quantitative restrictions on imports or exports and measures having equivalent effect) leads to re-export towards a third country against which the exporting Party maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect and this gives rise or is likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 24 (Procedure for the application of safeguard measures).

## ARTICLE 23

**Balance of payments difficulties**

1. Where a Party is in serious balance of payments difficulties, or under imminent threat thereof, it may, as the case may be, in accordance with the terms and conditions established under the General Agreement on Tariffs and Trade and associated legal instruments, adopt trade restrictive measures, which shall be of limited duration and non-discriminatory, and may not exceed what is necessary to address the balance of payments situation. The Parties shall give preference to price-based measures. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify their maintenance. Either Party shall inform the Joint Committee forthwith of their introduction and of a time schedule for their removal.

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

## ARTICLE 24

**Procedure for the application of safeguard measures**

1. Before initiating the procedure for the application of safeguard measures set out in this Article, the Parties shall endeavour to solve any difficulties between them through direct consultations.

2. Without prejudice to paragraph 5 of this Article, a Party which considers resorting to safeguard measures shall promptly notify the other Party thereof and supply all relevant information. Consultations between the Parties shall take place without delay in the Joint Committee with a view to finding a mutually acceptable solution.

3.(a) As regards Articles 16 (Rules of competition concerning undertakings) and 17 (State aid) the Party concerned shall give the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement after consultations, or after thirty days following a referral for such consultations, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

(b) As regards Articles 20 (Dumping), 21 (Emergency action in imports) and 22 (Re-export), 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 Party concerned. In the absence of such a decision within thirty days of the matter being referred to the Joint Committee, the Party concerned may adopt the measures necessary in order to remedy the situation.

(c) As regards Article 30 (Fulfilment of obligations), the Party concerned shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a mutually acceptable solution or if a period of three months has elapsed from the date of notification, the Party concerned may take appropriate measures.

4. The safeguard measures taken shall be immediately notified to the other 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 the Agreement.

5. The safeguard measures taken shall be the object of regular consultations with a view to their relaxation, substitution or abolition as soon as possible.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 16 (Rules of competition concerning undertakings), 17 (State aid), 20 (Dumping), 21 (Emergency action on imports) and 22 (Re-export) apply forthwith the precautionary and provisional measures strictly necessary to deal with the situation. The Joint Committee shall be notified of these measures without delay and consultations between the Parties shall take place as soon as possible.

#### ARTICLE 25 Security exceptions

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

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

#### ARTICLE 26 The Joint Committee

1. The implementation and functioning of this Agreement shall be supervised and administered by a Joint Committee.
2. The Joint Committee shall be comprised of the representatives of the Parties.
3. For the purposes of the proper implementation of this Agreement, the Parties shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Committee shall keep under review the possibility of further removal of the obstacles to trade between the Parties.
4. The Joint Committee may take decisions in cases provided for in this Agreement. On other matters it may make recommendations.

#### ARTICLE 27 Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary, but at least once a year. Each Party may request that a meeting be held.
2. The Joint Committee shall act by mutual agreement.
3. If a representative in the Joint Committee of a Party has accepted a decision, subject to the fulfilment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the date the lifting of the reservation is notified.

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

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

**ARTICLE 28**  
**Evolutionary clause**

1. The Parties undertake to examine, in the light of any relevant factor, the possibility of further developing and deepening the relations established by the Agreement by extending them to fields not covered thereby. The Parties may instruct the Joint Committee to examine this possibility and, where appropriate, to make recommendations to them, particularly with a view to opening up negotiations.

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

**ARTICLE 29**  
**Services and Investment**

1. The Parties recognise the growing importance of certain areas, such as services and investments. In their efforts to gradually develop and broaden their co-operation, in particular in the context of European integration, they will co-operate with the aim of achieving a gradual liberalisation and mutual opening of markets for investments and trade in services, taking into account the results of the Uruguay Round as well as any relevant future work under the auspices of the World Trade Organisation.

2. The Parties will discuss this co-operation in the Joint Committee with the aim of developing and deepening their relations under the Agreement.

**ARTICLE 30**  
**Fulfilment of obligations**

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

2. If either Party considers that the other Party has failed to fulfil an obligation under the Agreement, the Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in Article 24 (Procedure for the application of safeguard measures).

**ARTICLE 31**  
**Annexes and Protocols**

The Annexes and the Protocols to this Agreement are an integral part of it. The Joint Committee may decide to amend the Annexes and Protocols in accordance with the provisions

of paragraph 3 of Article 27 (Procedures of the Joint Committee).

**ARTICLE 32**  
**Customs unions, free trade areas and frontier trade**

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

**ARTICLE 33**  
**Amendments**

Amendments to this Agreement other than those referred to in Article 31 (Annexes and Protocols) which are approved by the Joint Committee shall be submitted to the Parties for acceptance and shall enter into force according to each Party's internal procedure.

**ARTICLE 34**  
**Entry into force**

This Agreement shall enter into force on the first day of the month following the date on which the Parties have notified each other through diplomatic channels that their internal legal requirements for the entry into force of this Agreement have been fulfilled, and shall remain in force indefinitely.

**ARTICLE 35**  
**Provisional application**

Pending the entry into force of this Agreement according to Article 34 (Entry into force) this Agreement shall be provisionally applied from the first day of the month following the date of notification by the Republic of Latvia that its internal legal requirements for the entry into force of this Agreement have been fulfilled.

**ARTICLE 36**  
**Withdrawal**

Either Party may withdraw from the Agreement by means of a written notification to the other Party. The Agreement shall cease to be in force six months after the date on which the notification was received by the other Party.

IN WITNESS WHEREOF, the respective plenipotentiaries, being duly authorised thereto, have signed this Agreement.

DONE in duplicate at Riga this 22<sup>nd</sup> day of April 1996, in the English language.

FOR THE REPUBLIC OF SLOVENIA FOR THE REPUBLIC OF LATVIA

**Zoran Thaler, ( s )**

**Valdis, Birkavs, ( s )**

## ANNEX I

## LIST OF PRODUCTS REFERRED TO IN ARTICLE 2 AND 3(2) OF THIS AGREEMENT

CN code	Description
3502	Albumins, albuminates and other albumin derivatives:
3502 10	Egg albumin:
3502 10 91	Dried (e.g. in sheets, scales, flakes, powder)
3502 10 99	Other
3502 90	Milk albumin (lactalbumin)
3502 90 51	Dried (for example, in sheets, scales, flakes, powder)
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 (including yarn waste and gartnetted stock)
5302	True hemp ( <i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (incl. yarn waste and gartnetted stock)

## ANNEX II

## CONCERNING ARTICLE 8 PARAGRAPH 2

## CUSTOMS DUTIES ON EXPORTS AND CHARGES HAVING EQUIVALENT EFFECT

The Republic of Latvia shall abolish export duties for the products specified below at the latest on January 1, 1999.

HS Heading No.	Description of products	Rate of duty
2520	Gypsum; anhydride; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	5 %
2521	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5 %

HS Heading No.	Description of products	Rate of duty
ex 4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared: - Other, coniferous:	
4403.20001	-- Length exceeding 2 m, diameter 14-24 cm	6Ls/m <sup>3</sup>
4403.20002	-- Length exceeding 2 m, diameter over 26 cm - Other:	6Ls/m <sup>3</sup>
ex 4403.91000	-- Of oak ( <i>quercus</i> spp.):	
4403.91001	--- Oak, length exceeding 1 m, diameter 14 cm and over	50Ls/m <sup>3</sup>
ex 4403.92000	-- Of beech ( <i>Fagus</i> spp.):	
4403.92001	--- Beech, length exceeding 1 m, diameter 14 cm and over	60Ls/m <sup>3</sup>
ex 4403.99000	-- Other:	
4403.99900	--- Other, non-coniferous:	
4403.99901	---- Length exceeding 1.6 m, diameter 14-24 cm and over (plywood, matchwood and A-quality sawlogs)	16Ls/m <sup>3</sup>
4403.99902	---- Length exceeding 1.6 m, diameter 26 cm and over (plywood, matchwood and A-quality sawlogs)	20Ls/m <sup>3</sup>
4403.99903	---- Length exceeding 1.6 m, diameter 14-26 cm and over (except plywood, matchwood and A-quality sawlogs)	2Ls/m <sup>3</sup>
4403.99904	---- Length exceeding 1.6 m, diameter 26 cm and over (except plywood, matchwood and A-quality sawlogs)	2Ls/m <sup>3</sup>
4403.99909	---- ash, elm, maple and other, length exceeding 1 m, diameter 14 cm and over	50Ls/m <sup>3</sup>
7204	Ferrous waste and scrap; remelting scrap ingots of iron and steel	100 %
7404	Copper waste and scrap	20 %
7503	Nickel waste and scrap	20 %
7602	Aluminium waste and scrap	20 %



**ANNEX III****CONCERNING ARTICLE 8 PARAGRAPH 2****CUSTOMS DUTIES ON EXPORTS AND CHARGES HAVING EQUIVALENT EFFECT**

The Republic of Slovenia shall progressively reduce export charges equivalent to customs duties in accordance with the following timetable:

on the date of entry into force of this Agreement: 7%

01.01.1997 4%

01.01.1998 0%

for the following products:

CN Heading No.	Description of products
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
4401.10 00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms - Wood in chips or particles
4401.21.00	-- Coniferous
4401.22 00	-- Non-coniferous
4401.30	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
4401.30 90	--- Other
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:
4403.20 00	- Other, coniferous: - Other
4403.91 00	-- Of oak ( <i>Quercus</i> spp.)
4403.92 00	-- Of beech ( <i>Fagus</i> spp.)
4403.99	-- Other:
4403.99 10	--- Of poplar
4403.99 20	--- Of chestnut
4403.99 99	--- Other
44.07	Wood sawn of chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger - jointed, of a thickness exceeding 6 mm: - Other:
4407.91	-- Of oak ( <i>Quercus</i> spp.):
4407.91 10	--- Finger - jointed, whether or not planed or sanded

CN Heading No.	Description of products
	--- Other:
	---- Planed:
4407.91 31	----- Blocks, strips and friezes for parquet or wood block flooring, not assembled
4407.91 39	----- Other
4407.91 50	---- Sanded
4407.91 90	---- Other
4407.92	-- Of beech ( <i>Fagus</i> spp.):
4407.92 10	--- Finger - jointed, whether or not planed or sanded
	--- Other
4407.92 30	---- Planed
4407.92 50	---- Sanded
4407.92 90	---- Other
4407.99	-- Other:
	--- Other:
4407.99 30	---- Planed:
4407.99 98	----- Other

**ANNEX IV****CONCERNING ARTICLE 15****PROTECTION OF INTELLECTUAL PROPERTY****ARTICLE 1****Definition and Intellectual property**

For the purposes of this Agreement "intellectual property" shall, in particular include copyright and neighbouring rights, including computer programmes and databases, trademarks for goods and services, geographical indications, including appellations of origin, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information.

**ARTICLE 2****International Agreements**

1. The Parties confirm the importance they attach to their obligations arising from the following multilateral agreements:

- 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);
- Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984).

2. The Parties agree to comply with the substantive standards of the following multilateral agreements:

- WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (Marrakech, 15 April 1994);
- European Patent Convention (Munich, 5 October 1973).

3. The Parties shall make best endeavours to adhere, as soon as possible, to the following multilateral agreements:

- International Convention of 26 October 1961 for the Protection of Performers, producers of Phonograms and Broadcasting Organisations (Rome Convention);
- Protocol relating to the Madrid Agreement concerning the International Registration Marks (Madrid, 1989);
- International Convention for the Protection of New Varieties of Plants (UPOV) (Geneva Act, 1991).

4. The Parties agree to promptly hold expert consultations, upon request of either Party, on activities relating to the existing or to future international conventions on harmonisation, administration and enforcement of intellectual property rights and on activities in international organisations, such as the World Trade Organisation (WTO), the World Intellectual Property Organisation (WIPO), the European Patent Organisation as well as relations of the Parties with third countries on matters concerning intellectual property.

#### ARTICLE 3

##### **Acquisition and maintenance of intellectual property rights**

Where the acquisition of an intellectual property right is subject to the right being granted or registered, the Parties shall ensure that the procedures for grant and registration be of a high quality, non-discriminatory, fair and equitable. They shall not be unnecessarily complicated and costly, or entail unreasonable time limits or unwarranted delays.

#### ARTICLE 4

##### **Enforcement of intellectual property rights**

(1) The Parties shall provide for enforcement provisions under their national laws that are adequate, effective and non-discriminatory so as to guarantee full protection of intellectual property rights against infringement. Such provisions shall include civil and criminal sanctions against infringements of any intellectual property right covered by this Agreement, and in particular injunctions, damages adequate to compensate for the injury suffered by the right holder, as well as provisional measures, including *inaudita alter parte* ones.

(2) Enforcement procedures shall be non-discriminatory, fair and equitable. They shall not be unnecessarily complicated and costly, or entail unreasonable time limits or unwarranted delays.

(3) Final administrative decisions in the procedures referred to in this Article shall be subject to review by a judicial or quasi-judicial authority.

#### ARTICLE 5

##### **Technical co-operation**

The Parties shall agree upon appropriate modalities for technical assistance and co-operation of respective authorities of the Parties. To this end, they shall co-ordinate efforts with relevant international organisations.

## ANNEX V

### CONCERNING ARTICLE 17 PARAGRAPH 1

#### STATE AID

Illustrative list of export subsidies:

- (a) The provision by governments of direct subsidies to a firm or an industry contingent upon export performance.
- (b) Currency retention schemes or any similar practices which involve a bonus on exports.
- (c) Internal transport and freight charges on export shipments, provided or mandated by governments, on terms more favourable than for domestic shipments.
- (d) The provision by governments or their agencies either directly or indirectly through government-mandated schemes, of imported or domestic products or services for use in the production of exported goods, on terms or conditions more favourable than for provision of like or directly competitive products or services for use in the production of goods for domestic consumption, if (in the case of products) such terms or conditions are more favourable than those commercially available on world markets to their exports.
- (e) The full or partial exemption remission or deferral specifically related to exports, of direct taxes or social welfare charges paid or payable by industrial or commercial enterprises.
- (f) The allowance of special deductions directly related to exports or export performance, over and above those granted in respect to production for domestic consumption, in the calculation of the bases on which direct taxes are charged.
- (g) The exemption or remission, in respect of the production and distribution of exports products, of indirect taxes in excess of those levied in respect of the production and distribution of like products when sold for domestic consumption.

**PROTOCOL A****REFERRED TO IN ARTICLE 3****EXCHANGE OF AGRICULTURAL CONCESSIONS  
BETWEEN  
THE REPUBLIC OF LATVIA AND  
THE REPUBLIC OF SLOVENIA**

1. For products within Chapter 1 to 24 of the Harmonised Commodity Description and Coding System the most favoured nation duty will be applied, unless otherwise specified in the Annexes to this Protocol at the date of entry into force of this Agreement.

The reductions of customs duties agreed under this Protocol are related to the most favoured nation duty in the Republic of Latvia on the date of entry into force of this Agreement and in the Republic of Slovenia at the time of customs clearance.

2. If, any tariff reduction is applied on erga omnes basis, in particular reductions implemented as a result of the commitments within the World Trade Organisation, such reduced duties shall replace the duty rates referred to in paragraph 1 as from the date when such reduced duties are applied.

3. The reduced duties calculated in accordance with paragraph 2 shall be applied rounded to the second decimal place.

4. The Parties shall promptly communicate to each other their respective duty rates:

- (a) applied at the entry into force of this Agreement, and
- (b) all changes to their respective duties.

5. Customs duties on imports applicable in the Republic of Latvia shall be reduced in respect of products listed in the Annex I to this Protocol and originating in the Republic of Slovenia in two equal annual steps by twenty five percent each starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

6. Customs duties on imports applicable in the Republic of Slovenia shall be reduced in respect of products listed in the Annex II to this Protocol and originating in the Republic of Latvia in two equal annual steps by twenty five percent each starting from the entry into force of this Agreement, within the limits of tariff quotas set out in that Annex.

7. Customs duties on imports and charges having equivalent effect applicable in the Republic of Slovenia and in the Republic of Latvia for fisheries products specified in Annex III to this Protocol and originating in the Republic of Slovenia and in the Republic of Latvia shall be abolished starting from the entry into force of this Agreement, unless otherwise specified in paragraph 2 of that Annex.

8. The Parties agreed to assess, two years after the entry into force of this Agreement, within the Joint Committee the effects of the concessions given for products in this Protocol and may decide on possible changes to the mutual concessions and product coverage.

**Annex I to Protocol A****Referred to in Paragraph 5 of Protocol A.**

HS Heading No.	Description of products	Tariff quota (tons)
040690	Cheese (ementaler and sbrinz)	20
0701	Potatoes (period from 01.06 to 01.07)	100
0704	Cabbages, cauliflower (period from 15.05 to 15.06)	30
1601	Sausages	20
1602	Meat preserves	50
ex 170490750	Toffees, caramels and similar sweets	30
1806	Chocolate and other food preparations containing cocoa	20
1902	Pasta	20
1905	Bread, pastry, cakes, biscuits and other bakers' wares	50
200990	Mixtures of fruit juices	50
2104	Soups and preparations	10
2105	Ice cream	20
220110	Mineral waters and aerated waters	20
2204	Wine	100
2209	Vinegar	10

**Annex II to Protocol A****Referred to in Paragraph 6 of Protocol A.**

HS Heading No.	Description of products	Tariff quota (tons)
040640	Blue-veined cheese	20
08081010	Cider apples	100
110813	Potato starch	100
1601	Sausages	20
1602	Meat preserves	50

HS Heading No.	Description of products	Tariff quota (tons)
170490750	Toffees, caramels and similar sweets	30
180690	Chocolate and chocolate products	20
190190	Malt extract	50
1905	Bread, pastry, cakes, biscuits and other bakers' wares	50
2105	Ice cream	20
220110	Mineral waters and aerated waters	20
2203	Beer	100
22089031	Vodka	150
22089065	Liqueurs	200

### Annex III to Protocol A

#### Referred to in paragraph 7 of Protocol A.

HS Heading No.	Description of products
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates
2301	Flours, meals and pellets, of meat or meat offal, of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
ex 230110	- Flours, meals and pellets, of meat or meat offal; greaves: -- Whale meat
ex 230120	- Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates

2. The list of products from HS Heading No. Chapter 03 to which MFN duty shall apply on the date of entry into force of this Agreement.

HS Heading No.	Description of products
0301	Live fish: - Other live fish:
ex 03019100	-- Trout
ex 03019300	-- Carp
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of Heading No.0304: - Salmonidae, excluding livers and roes:

HS Heading No.	Description of products
ex 03021100	-- Trouts
ex 03021200	-- Pacific salmon, Atlantic salmon and Danube salmon
ex 03024000	- Herrings, excluding livers and roes - Other fish excluding livers and roes:
ex 03026100	-- Sardines, sardinella, brisling or sprats -- Others: --- Fresh water fish:
ex 03026911	---- Carp
ex 03026955	---- Anchovies
ex 03026965	---- Hake
ex 03026991	---- Horse mackerel
0303	Fish, frozen, excluding fish fillets and other fish meat of Heading No.0304: - Other salmonidae, excluding livers and roes:
ex 03032100	-- Trout
ex 03032200	-- Atlantic salmon and Danube salmon
ex 03035000	Herrings, excluding livers and roes - Other fish, excluding livers and roes:
ex 03037100	-- Sardines, sardinella, brisling or sprats
ex 03037700	-- Sea bass -- Other:
ex 03037911	--- Carp
0304	Fish fillets and other fish meat, fresh, chilled or frozen: - Fresh or chilled: -- Fillets: --- Of fresh water fish:
ex 03041011	---- Of trout
ex 03041013	---- Of Pacific salmon, Atlantic salmon and Danube salmon
ex 03041019	---- Of other fresh water fish - Frozen fillets: -- Of fresh water fish:
ex 03042011	--- Of trout
ex 03042013	--- Of Pacific salmon, Atlantic salmon and Danube salmon
ex 03042019	---- Of other fresh water fish
0305	Fish dried, salted or in brine; smoked fish; fish flour fit for human consumption

**PROTOCOL B****concerning the definition of the concept of  
"originating products" and  
methods of administrative cooperation**

-----

**TABLE OF CONTENTS**

<b>TITLE I</b>	<b>GENERAL PROVISIONS</b>
- Article 1	Definitions
<b>TITLE II</b>	<b>DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"</b>
- Article 2	General requirements
- Article 3	Bilateral cumulation of origin
- Article 4	Diagonal cumulation of origin
- Article 5	Wholly obtained products
- Article 6	Sufficiently worked or processed products
- Article 7	Insufficient working or processing operations
- Article 8	Unit of qualification
- Article 9	Accessories, spare parts and tools
- Article 10	Sets
- Article 11	Neutral elements
<b>TITLE III</b>	<b>TERRITORIAL REQUIREMENTS</b>
- Article 12	Principle of territoriality
- Article 13	Direct transport
- Article 14	Exhibitions
<b>TITLE IV</b>	<b>DRAWBACK OR EXEMPTION</b>
- Article 15	Prohibition of drawback of, or exemption from, customs duties
<b>TITLE V</b>	<b>PROOF OF ORIGIN</b>
- Article 16	General requirements
- Article 17	Procedure for the issue of a movement certificate EUR1
- Article 18	Movement certificates EUR1 issued retrospectively
- Article 19	Issue of a duplicate movement certificate EUR1
- Article 20	Issue of movement certificates EUR1 on the basis of a proof of origin issued or made out previously
- Article 21	Conditions for making out an invoice declaration
- Article 22	Approved exporter
- Article 23	Validity of proof of origin

- Article 24	Submission of proof of origin
- Article 25	Importation by instalments
- Article 26	Exemptions from formal proof of origin
- Article 27	Supporting documents
- Article 28	Preservation of proof of origin and supporting documents
- Article 29	Discrepancies and formal errors
- Article 30	Amounts expressed in ECU
<b>TITLE VI</b>	<b>ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION</b>
- Article 31	Mutual assistance
- Article 32	Verification of proofs of origin
- Article 33	Dispute settlement
- Article 34	Penalties
- Article 35	Free Zones
<b>TITLE VII</b>	<b>FINAL PROVISIONS</b>
- Article 36	Goods in transit and storage
- Article 37	Sub-Committee on customs and origin matters
- Article 38	Non-preferential treatment
- Article 39	Amendments to the Protocol

**TITLE I****GENERAL PROVISIONS**Article 1  
**Definitions**

For the purposes of this Protocol:

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

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

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

## TITLE II

### DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

#### Article 2

##### General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in Slovenia:
  - (a) products wholly obtained in Slovenia within the meaning of Article 5 of this Protocol;
  - (b) products obtained in Slovenia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Slovenia within the meaning of Article 6 of this Protocol;
  - (c) goods originating in the EEA, within the meaning of Protocol 4 to the Agreement on the European Economic Area.

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Latvia:

- (a) products wholly obtained in Latvia within the meaning of Article 5 of this Protocol;
- (b) products obtained in Latvia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Latvia within the meaning of Article 6 of this Protocol.

#### Article 3

##### Bilateral cumulation of origin

1. Materials originating in Slovenia shall be considered as materials originating in Latvia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that they have undergone working or processing going beyond that referred to in Article 7 (1) of this Protocol.
2. Materials originating in Latvia shall be considered as materials originating in Slovenia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that they have undergone working or processing going beyond that referred to in Article 7 (1) of this Protocol.

#### Article 4

##### Diagonal cumulation of origin

1. Subject to the provisions of paragraphs 2 and 3, materials originating in Poland, Hungary, the Czech Republic, the Slovak Republic, Bulgaria, Romania, Lithuania, Estonia, Iceland, Norway, Switzerland or the Community within the meaning of Agreements between Slovenia and Latvia and each of these countries shall be considered as originating in Slovenia or Latvia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.
2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in Slovenia or Latvia when the value added there exceeds the value of the materials used originating in any one of the other countries referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the country referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries referred to in paragraph 1 which have undergone sufficient working or processing in Slovenia or Latvia.
3. The cumulation provided for in this Article may only be applied where materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. Slovenia and Latvia shall provide each other with details of agreements and their

corresponding rules of origin which have been concluded with the other countries referred to in paragraph 1.

4. Notwithstanding paragraph 3 of this Article the cumulation provided for in this Article shall enter into force in respect of Slovenia or Latvia and any one of the other countries referred to in paragraph 1 as from the date of the respective communication.

#### Article 5

##### Wholly obtained products

1. The following shall be considered as wholly obtained in Slovenia or Latvia:

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

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

- (a) which are registered or recorded in Slovenia or Latvia;
- (b) which sail under the flag of Slovenia or of Latvia;
- (c) which are owned to an extent of at least 50% by nationals of Slovenia or of Latvia, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of Slovenia or of Latvia and of which, in addition, in the case of partnerships or limited companies, at least half the

capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of Slovenia or of Latvia; and
- (e) of which at least 75 per cent of the crew are nationals of Slovenia or of Latvia.

#### Article 6

##### Sufficiently worked or processed products

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

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

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

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

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 7.

#### Article 7

##### Insufficient working or processing operations

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:

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

- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages,  
(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in Slovenia or Latvia;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f)
- (h) slaughter of animals.

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

#### Article 8

##### Unit of qualification

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

Accordingly, it follows that:

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

#### Article 9

##### Accessories, spare parts and tools

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

#### Article 10

##### Sets

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

#### Article 11

##### Neutral elements

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

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

### TITLE III

#### TERRITORIAL REQUIREMENTS

#### Article 12

##### Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in Slovenia or Latvia, except as provided for in Article 4.
2. If originating goods exported from Slovenia or Latvia to another country are returned, except in so far as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the goods returned are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.



## Article 13

**Direct transport**

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between Slovenia and Latvia or through the territories of the other countries referred to in Article 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of Slovenia or Latvia.

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
  - (i) giving an exact description of the products;
  - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
  - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

## Article 14

**Exhibitions**

1. Originating products, sent for exhibition in a country other than those referred to in Article 4 and sold after the exhibition for importation in Slovenia or Latvia shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that :

- (a) an exporter has consigned these products from Slovenia or Latvia to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in Slovenia or Latvia;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

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

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

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

**TITLE IV****DRAWBACK OR EXEMPTION**

## Article 15

**Prohibition of drawback of, or exemption from, customs duties**

1. Non-originating materials used in the manufacture of products originating in Slovenia or in Latvia or in one of the other countries referred to in Article 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in Slovenia or Latvia to drawback of, or exemption from, customs duties of whatever kind.

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

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraph 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall only apply in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products applicable upon export in accordance with the provisions of the Agreement.

6. Notwithstanding paragraph 1, Slovenia or Latvia may apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to materials used in the manufacture of originating products, subject to the following provisions:

- a) a 5 per cent rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonized System, or such lower rate as is in force in Slovenia or Latvia;
- b) a 10 per cent rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonized System, or such lower rate as is in force in Slovenia or Latvia.

The provisions of this paragraph shall apply until 31 December 1998 and may be reviewed by common accord.

## TITLE V

### PROOF OF ORIGIN

#### Article 16

##### General requirements

1. Products originating in Slovenia shall, on importation into Latvia and products originating in Latvia shall, on importation into Slovenia, benefit from this Agreement upon submission of either :

- (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
- (b) in the cases specified in Article 21(1), a declaration, the text of which appears in Annex IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

#### Article 17

##### Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application

having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

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

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of Slovenia or Latvia if the products concerned can be considered as products originating in Slovenia, Latvia or in one of the other countries referred to in Article 4 and fulfill the other requirements of this Protocol.

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

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

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

#### Article 18

##### Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

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

"ISSUED RETROSPECTIVELY", "IZDANO NAKNADNO", "IZDOTS PĚC PREĀU EKSPORTA", "IŠDUOTAS PO EKSPORTAVIMO", "NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI", "ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE", "EKΔOΘĒN EK TΩN YΣTEPΩN", "EXPEDIDO A POSTERIORI", "EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN", "UTFÄRDAT I EFTERHAND", "ÚTGEFID EFTIR Á", "UTSTEDT SENERE".

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

#### Article 19

##### Issue of a duplicate movement certificate EUR.1

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

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

"DUPLICATE", "DVOJNIK", "DUBLIKĀTS", "DUBLIKATAS", "DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE", "ANTIΠΡΑΦΟ", "DUPLICADO", "SEGUNDA VIA", "EFTIRRIT", "KAKSOISKAPPALE".

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

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

#### Article 20

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

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

#### Article 21

##### Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

- by an approved exporter within the meaning of Article 22, or
- by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in Slovenia or Latvia or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

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

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

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

## Article 22

**Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities evidence of the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

## Article 23

**Validity of proof of origin**

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

## Article 24

**Submission of proof of origin**

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

## Article 25

**Importation by instalments**

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

## Article 26

**Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products must not exceed ECU 500 in the case of small packages or ECU 1200 in the case of products forming part of travellers' personal luggage.

## Article 27

**Supporting documents**

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in Slovenia or Latvia or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in Slovenia or Latvia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Slovenia or Latvia, issued or made out in

Slovenia or Latvia, where these documents are used in accordance with domestic law;

- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in Slovenia or Latvia in accordance with this Protocol, or in one of the other countries referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

#### Article 28

##### **Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21(3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

#### Article 29

##### **Discrepancies and formal errors**

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

#### Article 30

##### **Amounts expressed in ECU**

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in ECUs shall be fixed by the exporting country and communicated to the importing country.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another country referred to in Article 4, the importing country

shall recognize the amount notified by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ECUs as at the first working day in October 1995.

4. The amounts expressed in ECUs and their equivalents in the national currencies of Slovenia and Latvia shall be reviewed by the Joint Committee at the request of Slovenia or Latvia. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in ECUs.

#### TITLE VI

##### **ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

#### Article 31

##### **Mutual assistance**

1. The customs authorities of Slovenia and of Latvia shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for issuing movement certificates EUR.1 and for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, Slovenia and Latvia shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

#### Article 32

##### **Verification of proofs of origin**

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the movement

certificate EUR.1 or the invoice declaration is incorrect shall be forwarded in support of the request for verification.

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Slovenia, Latvia or in one of the other countries referred to in Article 4 and fulfil the other requirements of this Protocol.

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

#### Article 33

##### **Dispute settlement**

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

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

#### Article 34

##### **Penalties**

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

#### Article 35

##### **Free zones**

1. Slovenia and Latvia shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in

their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Slovenia or Latvia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

## **TITLE VII**

### **FINAL PROVISIONS**

#### Article 36

##### **Goods in transit and storage**

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

#### Article 37

##### **Sub-Committee on customs and origin matters**

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

It shall be composed of experts from Slovenia and Latvia responsible for questions related to customs and origin matters.

#### Article 38

##### **Non-preferential treatment**

For the purpose of implementing Article 2 of this Protocol, any product originating in a Party to this Agreement shall, on exportation to another Party to this Agreement, be treated as a non-originating product during the period or periods in which the last mentioned Party to this Agreement applies the rate of duty applicable to third countries or any corresponding safeguard measure to such products in accordance with this Agreement.

#### Article 39

##### **Amendments to the Protocol**

The Joint Committee may decide to amend the provisions of this Protocol.

## ANNEX I

## INTRODUCTORY NOTES TO THE LIST IN ANNEX II

**Note 1:**

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

**Note 2 :**

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

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

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

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

**Note 3:**

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

**Example:**

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

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

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

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

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

**Example:**

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

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

**Example:**

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

However, this does not apply to products which, although they cannot be manufactured from the particular

material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

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

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

**Note 4 :**

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

**Note 5:**

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

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

The following are the basic textile materials:

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

Example:

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

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore



synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

Example:

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

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

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

#### Note 6:

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

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

Example:

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

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

#### Note 7:

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process<sup>1</sup>
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;<sup>1</sup>
- (c) cracking;
- (d) reforming;

---

1. See Additional Explanatory Note 4(b) to Chapter 27 of the combined nomenclature.

- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve color or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distills, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
- 7.3. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, coloring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

## ANNEX II

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04	Dairy produce: birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included, except for;	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained; - any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 05	Products of animal origin, not elsewhere specified or included: except for;	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used must be wholly obtained; - the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruits and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used must be wholly obtained; - the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product	
ex Chapter 09	Coffee, tea, mate and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for;	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  - mucilages and thickeners, modified, derived from vegetable products  - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503  - Fats from bones or waste  - Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506  Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	
1502	Fats of bovine animals sheep or goats, other than those of heading No 1503:  - Fats from bones or waste  - Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506  Manufacture in which all the materials of Chapter 2 used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:  - Solid fractions  - Other	Manufacture from materials of any heading including other materials of heading No 1504  Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:  - Solid fractions  - Other	Manufacture from materials of any heading including other materials of heading No 1506  Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1507 to 1515	Vegetable oils and their fractions:  - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption  - Solid fractions, except for that of jojoba oil  - Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from other materials of heading Nos 1507 to 1515  Manufacture in which all the vegetable materials used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, partly or wholly hydrogenated, in part esterified, re-esterified or elaidinized, whether or not refined, but not further prepared	Manufacture in which: - all the materials of chapter 2 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used must be wholly obtained; - all the vegetable materials used must be wholly obtained. However, materials of heading 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey, caramel:  - Chemically pure maltose and fructose  - Other sugars in solid form, flavoured or coloured	Manufacture from materials of any heading including other materials of heading No 1702  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1703	- Other  Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which all the materials used must already be originating	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
		Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:  - Malt extract  - Other	Manufacture from cereals of Chapter 10  Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>- containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants, except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2004 and ex 2005	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2007	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex 2008	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
	- Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product	
	- Peanut butter, mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea, mate, roasted chicory and other coffee substitutes	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - all the chicory used must be wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard  - Sauces and preparations therefor; mixed condiments and mixed seasonings  - Mustard flour and meal and prepared mustard	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used  Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: - all the materials used are classified within a heading other than that of the product - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the products	
ex Chapter 22	Beverages, spirits and vinegar, except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product - all the grapes or any material derived from grapes used must be wholly obtained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the products;</li> <li>- any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>	
2208	Undenaturated ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages;	Manufacture: <ul style="list-style-type: none"> <li>- from materials not classified within heading Nos 2207 or 2208,</li> <li>- in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> <li>- all the cereals, sugar or molasses, meat or milk used must already be originating,</li> <li>- all the materials of Chapter 3 used must be wholly obtained</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillors and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials; lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

1. For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3  
2. For the special conditions relating to "specific processes" see Introductory Note 7.2

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>1</sup>	
2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>1</sup>	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>2</sup>	

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>1</sup>	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) <sup>1</sup>	
		or	
		Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>1</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	<ul style="list-style-type: none"> <li>- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> <li>- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</li> </ul>	Manufacture from materials of any heading. However, the value of all the materials of heading No. 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen heteroatom(s) only:	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Other: <ul style="list-style-type: none"> <li>-- Human blood</li> <li>-- Animal blood prepared for therapeutic or prophylactic uses</li> <li>-- Blood fractions other than antisera, haemoglobin and serum globulin</li> <li>-- Haemoglobin, blood globulin and serum globulin</li> </ul> </li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	<p>– Other</p> <p>Medicaments (excluding goods of heading No. 3002, 3005 and 3006)</p> <p>- Obtained from amikacin of heading No 2941</p> <p>- Other</p>	<p>Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which :</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product,</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> <li>- magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>1</sup>	Manufacture from materials of any heading, except headings Nos. 3203, 3204 and 3205. However, materials from heading No. 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>1</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) <sup>2</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  - Other	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  Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading No. 1516	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 3823</li> <li>- materials of heading No. 3404</li> </ul> However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: <ul style="list-style-type: none"> <li>- Starch ethers and esters</li> <li>- Other</li> </ul>	Manufacture from materials of any heading, including other materials of heading No. 3505	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except those of heading No. 1108	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
			Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:  - Instant print film for colour photography, in packs  - Other	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702. However, materials from heading No. 3702 may be used provided their value does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos. 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes  - Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture in which the value of all the materials of heading No. 3403 used does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	<ul style="list-style-type: none"> <li>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> <li>- Other</li> </ul>	Manufacture in which the value of all the materials of heading No. 3811 used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether on not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <ul style="list-style-type: none"> <li>- Industrial monocarboxylic fatty acids; acid oils from refining</li> <li>- Industrial fatty alcohols</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading including other materials of heading No 3823</p>	
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <ul style="list-style-type: none"> <li>- The following of this heading: <ul style="list-style-type: none"> <li>Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>Naphthenic acids, their water insoluble salts and their esters</li> <li>Sorbitol other than that of heading No 2905</li> <li>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts</li> <li>Ion exchangers</li> <li>Getters for vacuum tubes</li> </ul> </li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	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 all the materials used does not exceed 50% of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos. ex 3907 and 3912 for which the rules are set out below:  - Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content  - Other	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 <sup>1</sup>  Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3907	<ul style="list-style-type: none"> <li>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</li>   <li>- Polyester</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product<sup>1</sup></p>	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings Nos. ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>- 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</li>   <li>- Other: <ul style="list-style-type: none"> <li>-- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</li> </ul> </li> </ul>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product, and</li> <li>- the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product<sup>1</sup></li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	-- Other  Profile shapes and tubes	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Foil of plastic, metallized  Articles of plastics	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>2</sup>  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	

1. In the case of the products composed of materials classified within both heading Nos. 3901 to 3906, on the one hand, and within heading Nos. 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
2. The following foils shall be considered as highly transparent: foils, the optical dimming of which - measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) - is less than 2 percent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:  - Retreaded pneumatic, solid or cushion tyres, of rubber  - Other	Retreading of used tyres	Manufacture from materials of any heading, except those of heading Nos. 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos. 4108 or 4109	Retanning of pre-tanned leather or	Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos. 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4302	Tanned or dressed furskins, assembled:		
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of fur skin	Manufacture from non-assembled tanned or dressed furskins of heading No. 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	- Sanded or fingerjointed	Sanding or fingerjointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No. 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4817	Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos. 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard</li>   <li>- Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Manufacture from materials not classified in heading Nos. 4909 or 4911</p>	
<p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> <p>5007</p>	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li>   <li>- Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- other natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul> <p>Manufacture from single yarn<sup>1</sup></p> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <p>or</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:  - Incorporating rubber thread  - Other	Manufacture from <sup>1</sup> single yarn  Manufacture from <sup>1</sup> :  - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52  5204 to 5207  5208 to 5212	Cotton; except for:  Yarn and thread of cotton  Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from <sup>1</sup> single yarn  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		or  Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 53  5306 to 5308  5309 to 5311	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:  Yarn of other vegetable textile fibres; paper yarn  Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:  - Incorporating rubber thread  - Other	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials  Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper  or	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>1</sup> : <ul style="list-style-type: none"> <li>- raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5407 and 5408	Woven fabrics of man-made filament yarn: <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> : <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul>	

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



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>1</sup> : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:  - Incorporating rubber thread  - Other	Manufacture from single yarn <sup>1</sup>  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from <sup>1</sup> :	
		<ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper making materials</li> </ul>	
5602	Felt, whether or not impregnated, coated, covered or laminated:	Manufacture from <sup>1</sup> :	
	- Needleloom felt	<ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- chemical materials or textile pulp</li> </ul>	
		However:	
		<ul style="list-style-type: none"> <li>- polypropylene filament of heading No. 5402,</li> <li>- polypropylene fibres of heading No. 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</li> </ul>	
	- Other	Manufacture from <sup>1</sup> :	
		<ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul>	
1. For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 of 5405, 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 <sup>1</sup> : - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5606	Gimped yarn, and strip and the like of heading No. 5404 or 5405, gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57	Carpets and other textile floor coverings:  - Of needleloom felt	Manufacture from <sup>1</sup> : - natural fibres, or - chemical materials or textile pulp  However:	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Of other felt</li>   <li>- Other</li> </ul>	<ul style="list-style-type: none"> <li>- polypropylene filament of heading No. 5402,</li> <li>- polypropylene fibres of heading No. 5503 or 5506 or</li> <li>- polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning</li> </ul>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li>   <li>- Other</li> </ul>	<p>Manufacture from single yarn<sup>1</sup>:</p> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp,</li> </ul>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	<p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	<p>Manufacture from yarn</p>	
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> <li>- containing not more than 90 % by weight of textile materials</li> <li>- Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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	
5904	Linoleum, whether or note 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 <sup>1</sup>	
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn  Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp,  or	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5906	Rubberized textile fabrics, other than those of heading No. 5902:  - Knitted or crocheted fabrics  - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials  - Other	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  Manufacture from <sup>1</sup> : - 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	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn  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	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:		

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5909 to 5911	<ul style="list-style-type: none"> <li>- Incandescent gas mantles, impregnated</li> <li>- Other</li> </ul> <p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> <li>- Polishing discs or rings other than of felt of heading No. 5911</li> <li>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No. 5911</li> </ul>	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from yarn or waste fabrics or rags of heading No. 6310</p> <p>Manufacture from<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>- yarn of polytetrafluoroethylene<sup>2</sup>,</li> <li>- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid,</li> <li>- monofil of polytetrafluoroethylene<sup>2</sup></li> <li>- yarn of synthetic textile fibres of poly-p-phenylene terephthalamide,</li> <li>- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn<sup>2</sup></li> <li>- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanedimethanol and isophthalic acid,</li> </ul> </li> <li>- natural fibres,</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	

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

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



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture from <sup>1</sup> : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:  - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form  - Other	Manufacture from yarn <sup>1,2</sup>  Manufacture from : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62  ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Articles of apparel and clothing accessories, not knitted or crocheted; except for:  Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>1,2</sup>  Manufacture from yarn <sup>2</sup> 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 <sup>2</sup>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn <sup>2</sup> 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 <sup>1</sup>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:  - Embroidered	Manufacture from unbleached single yarn <sup>1,2</sup> , 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 <sup>1</sup>	
	- Other	Manufacture from unbleached single yarn, <sup>1,2</sup> or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:  - Embroidered	Manufacture from yarn <sup>2</sup> 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 <sup>2</sup>	

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

2. See Introductory Note 6

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Fire resistant equipment of fabric covered with foil of aluminized polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul>	<p>Manufacture from yarn<sup>1</sup> 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<sup>1</sup></p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture from yarn<sup>1</sup></p>	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	<ul style="list-style-type: none"> <li>- Of felt, of non-wovens</li> <li>- Other</li> <li>-- Embroidered</li> <li>-- Other</li> </ul>	<p>Manufacture from<sup>2</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from unbleached single yarn<sup>1,3</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn<sup>1,3</sup></p>	

1. See Introductory Note 6

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from <sup>1</sup> : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:  - Of non-wovens  - Other	Manufacture from <sup>1,2</sup> : - natural fibres, or - chemical materials or textile pulp  Manufacture from unbleached single yarn <sup>1,2</sup>	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear; gaiters and the like; except for:	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

2. See Introductory Note 6

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>1</sup>	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>1</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	

1. See Introductory Note 6

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for :	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003, ex 7004, ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No. 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:  - Unwrought	Manufacture from materials not classified within heading No. 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No. 7106, 7108 or 7110 or Alloying of precious metals of heading No. 7106, 7108 or 7110 with each other or with base metals	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7107, ex 7109 and ex 7111	- Semi-manufactured or in powder form  Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals  Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 7218	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7224, 7225 to 7228	Semi finished products, flat rolled products, hot rolled bars and rods in irregular wound coils, angles, shapes and sections of other alloy steel, hollow drill bars and rods of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No. 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 7301 may not be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No. 7315 used does not exceed 50% of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which:	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	<ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which:	
7601	Unwrought aluminium	<ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in HS		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 78	Lead and articles thereof; except for:	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	
7801	Unwrought lead:  - Refined lead  - Other	Manufacture from "bullion" or "work" lead	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7802 may not be used	
ex Chapter 79	Zinc and articles thereof; except for:	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	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 80	Tin and articles thereof; except for:	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	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading no. 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:  - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading Nos. 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos. 8202 to 8205. However, tools of heading Nos. 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fitting and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No. 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- all the materials used are classified within a heading other than that of the product, and	
		- the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product <sup>1</sup>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
		- 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	
8403 and ex 8404	Central heating boilers other than those of heading No. 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No. 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

1. This rule shall apply until 31 December 1998.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	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	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 8415	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8425 to 8428	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 within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:  - 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 materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product	
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings Nos. 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading No. 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <ul style="list-style-type: none"> <li>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> </ul>	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product,</li> <li>- where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and</li> <li>- the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	<ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 10% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	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, and
8520	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, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	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
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos. 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:  - Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8525	<p>- Other</p> <p>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other vodo camera recorders</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading No. 8523 are only used up to a value of 10% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors;	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8529	<p>Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528:</p> <ul style="list-style-type: none"> <li>- Suitable for use solely or principally with video recording or reproducing apparatus</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 10% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading No. 8538 are only used up to a value of 10% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8542	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 within heading No. 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibres cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity:</li> <li>- Not exceeding 50 cc</li> <li>- Exceeding 50 cc</li> <li>- Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	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	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotocutes	Manufacture from materials of any heading including other materials of heading No. 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	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	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9019	- Dentists' chairs incorporating dental appliances or dentists' spit-toons	Manufacture from materials of any heading, including other materials of heading No. 9018	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: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9019	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: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:  - Parts and accessories  - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9104 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: <ul style="list-style-type: none"> <li>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</li> <li>- where, within the above limit, the materials classified within heading No. 9114 are only used up to a value of 10% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> <li>- Of base metal, whether or not plated, or of clad precious metal</li> <li>- Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
<p>ex Chapter 94</p> <p>ex 9401 and ex 9403</p> <p>9405</p> <p>9406</p>	<p>Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:</p> <p>Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m<sup>2</sup> or less</p> <p>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included</p> <p>Prefabricated buildings</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No. 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>- its value does not exceed 25% of the ex-works price of the product, and</li> <li>- all the other materials used are already originating and are classified in a heading other than heading No. 9401 or 9403</li> </ul> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product, and</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

### ANNEX III

#### Movement certificate EUR.1 and application for a movement certificate EUR.1

Printing instructions:

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The customs authorities of Slovenia and Latvia may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

## MOVEMENT CERTIFICATE

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

1. Exporter (name, full address, country)	EUR.1                      No A                      000.000		
	See notes overleaf before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Certificate used in preferential trade between		
	<p>_____</p> <p style="text-align: center;">and</p> <p>_____</p> <p style="text-align: center;"><i>(insert appropriate countries, groups of countries or territories)</i></p>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods	9. Gross weight (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) Form ..... No..... Customs office ..... Issuing country or territory ..... ..... Date ..... ..... (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.  Place and date .....  ..... (Signature)	

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

<p><b>13. Request for verification, to:</b></p>	<p><b>14. Result of verification</b></p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....  <i>(Place and date)</i></p> <p style="text-align: right;">Stamp</p> <p>.....  <i>(Signature)</i></p>	<p>Verification carried out shows that this certificate ( )</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....  <i>(Place and date)</i></p> <p style="text-align: right;">Stamp</p> <p>.....  <i>(Signature)</i></p> <p>.....                  ( ) Insert X in the appropriate box.</p>

NOTES

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

## APPLICATION FOR A MOVEMENT CERTIFICATE

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

1. Exporter (name, full address, country)	<b>EUR.1</b> No A                      000.000		
	See notes overleaf before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between  <hr style="width: 80%; margin: 0 auto;"/>  <p style="text-align: center;">and</p> <hr style="width: 80%; margin: 0 auto;"/> <p style="text-align: center;"><i>(insert appropriate countries, groups of countries or territories)</i></p>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods	9. Gross weight (kg) or other measure (litres, m <sup>3</sup> , etc.)	10. Invoices (Optional)	



**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 <sup>(1)</sup>:

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

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

<sup>(1)</sup> For example: import documents, movement certificates, invoices, manufacture's declaration etc., referring to the products used in manufacture or to the goods re-exported in the same state.

## ANNEX IV

## Invoice declaration

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

English version:

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

Slovenian version:

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

Latvian version:

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

Lithuanian version:

Siame dokumente išvardintu prekiu eksportuotojas (muitines liudijimo Nr. ... <sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ..... <sup>(2)</sup> preferencines kilmės prekes.

Estonian version:

Käesoleva dokumendiga holmatud toodete eksportija (tolliameti kinnitus Nr. ... <sup>(1)</sup>) deklareerib, et need tooted on ..... <sup>(2)</sup> sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Italian version:

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

Dutch version:

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

Portuguese version

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

- 
1. When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
  2. Origin of products to be indicated.

## Finnish version

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

## Swedish version

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

## Greek version

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

## Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ... (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... (2).

## Danish version

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

## German version

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

## French version

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

## Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr. ... (1)), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af EES frídindauppruna (2).

1. When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
2. Origin of products to be indicated.

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... <sup>(1)</sup>) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har EØS preferanseopprinnelse <sup>(2)</sup>.

..... 3

(Place and date)

..... 4

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

- 
- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
  - (2) Origin of products to be indicated.
  - (3) These indications may be omitted if the information is contained on the document itself.
  - (4) See Article 21(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**RECORD OF UNDERSTANDING  
TO THE FREE TRADE AGREEMENT BETWEEN THE  
REPUBLIC OF SLOVENIA AND REPUBLIC OF LATVIA**

**A. PROHIBITION OF DRAWBACK OF, OR EXEMPTION FROM, CUSTOMS DUTIES**

Slovenia and Latvia agree that the provisions in Article 15 of Protocol B shall not apply until 1 January 1997 provided that the practice applied is not changed.

This derogation may be prolonged by the Joint Committee taking into account practice applied between Slovenia or Latvia and the European Community. If it is established that, because of the effect of the derogation from Article 15, a product is imported into Slovenia or Latvia in such increased quantities or under conditions which cause or threaten to cause serious injury to producers of similar or directly competitive goods in Slovenia or Latvia, the provisions in Article 15 will be reintroduced in respect of such a product.

**B. IMPLEMENTATION OF HS 1996 NOMENCLATURE**

Slovenia and Latvia agreed to notify each other in written form the time of implementation of the new HS version in force on 1 January 1996. The notification shall, if necessary also contain any technical changes to the Annexes and Protocols of this Agreement, caused by the introduction of the new version of the HS Nomenclature.

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

UVOD

Republika Slovenija in Republika Latvija (v nadaljevanju pogodbenici)

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

potrjujeta svojo trdno zavezanost Sklepni listini Konference o varnosti in sodelovanju v Evropi (KVSE), Pariški listini za novo Evropo in predvsem načelom, ki jih vsebuje sklepni dokument KVSE Bonske konference o gospodarskem sodelovanju v Evropi,

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

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

z željo, da bi ustvarili ugodne razmere za razvoj in raznolikost medsebojne trgovine in za pospeševanje trgovinskega in gospodarskega sodelovanja na področjih, ki so v skupnem interesu, na temelju enakopravnosti, vzajemne koristi in mednarodnega prava,

odločeni, da prispevata h krepitvi večstranskega trgovinskega sistema in razvijata medsebojne odnose na področju trgovine v skladu s temeljnimi načeli Splošnega sporazuma o carinah in trgovini (GATT) in Sporazuma o ustanovitvi Svetovne trgovinske organizacije (WTO),

upoštevata, da se nobena določba tega sporazuma ne more razlagati tako, da pogodbenici tega sporazuma odvezuje njunih obveznosti po drugih mednarodnih sporazumih,

izjavljata svojo pripravljenost, da ob upoštevanju ustreznih dejavnikov pregledata možnosti za razvijanje in poglobljanje svojih gospodarskih odnosov, da bi jih razširili na področja, ki jih ta sporazum ne pokriva,

sta sklenili ta sporazum:

**1. ČLEN  
Cilji**

1. Pogodbenici s postopnim ukinjanjem ovir v pretežnem delu svoje trgovine v skladu z določbami tega sporazuma in

določbami GATT in WTO postopno vzpostavita območje proste trgovine.

2. Cilji tega sporazuma, ki temelji na trgovinskih odnosih med tržnimi gospodarstvi, so:

- (a) z razširitvijo medsebojne trgovine spodbujati usklajen razvoj medsebojnih gospodarskih odnosov med pogodbenicama in pospeševati napredek njunih gospodarskih dejavnosti, izboljšanje življenjskih razmer in boljše možnosti zaposlovanja, povečanje storilnosti, finančne stabilnosti in zdržno rast,
- (b) zagotavljati poštene pogoje konkurence v trgovinski menjavi med pogodbenicama,
- (c) na ta način z odstranjevanjem trgovinskih ovir prispevati k skladnemu razvoju in širjenju svetovne trgovine.

**2. ČLEN  
Obseg**

Sporazum se nanaša:

- (a) na izdelke, uvrščene v poglavja od 25 do 97 Harmoniziranega sistema poimenovanja in šifrskih oznak blaga, s poreklom iz Republike Slovenije ali Republike Latvije, razen izdelkov, navedenih v Prilogi I;
- (b) na izdelke, navedene v Protokolu A, v skladu z dogovori, predvidenimi v tem protokolu.

**3. ČLEN  
Trgovina s kmetijskimi izdelki**

1. Pogodbenici izjavljata svojo namero, da bosta pospeševali, če njuna kmetijska politika dovoljuje, usklajen razvoj trgovine s kmetijskimi in ribiškimi izdelki.
2. Pogodbenici si medsebojno dodelita koncesije v trgovanju s kmetijskimi in z ribiškimi izdelki, uvrščenimi v poglavja od 1 do 24 Harmoniziranega sistema poimenovanja in šifrskih oznak blaga, ter z izdelki, naštetimi v Prilogah I, II in III, kot je predvideno v Protokolu A.
3. Pogodbenici uporabljata svoje predpise o veterinarstvu, sanitarne in fitosanitarne ukrepe nediskriminacijsko in ne uvajata novih ukrepov, ki po nepotrebnem ovirajo trgovino.

**4. ČLEN  
Pravila o poreklu in sodelovanje pri carinskih zadevah**

1. Protokol B določa pravila o poreklu in načine upravnega sodelovanja.
2. Pogodbenici sprejmeta ustrezne ukrepe, vključno z rednimi pregledi Skupnega odbora, ustanovljenega po 26. členu tega sporazuma, in dogovori za sodelovanje na upravnem področju, da zagotovita učinkovito in usklajeno uporabo določb 5. (Carine pri uvozu), 6. (Takse, enakovredne carinam pri uvozu), 7. (Carine fiskalne narave), 8. (Carine pri izvozu in takse z enakovrednim učinkom), 9.

(Količinske omejitve pri uvozu ali izvozu in ukrepi z enakovrednim učinkom), 11. (Notranje obdavčenje) in 22. člena (Ponovni izvoz) tega sporazuma in Protokola B ter da čim bolj zmanjšata formalnosti pri trgovanju in dosežeta vzajemno zadovoljive rešitve za vse težave, ki izhajajo iz izvajanja teh določb.

#### 5. ČLEN Carine pri uvozu

1. Pogodbenici v medsebojni trgovini ne uvajata novih carin pri uvozu.
2. Carine pri uvozu se odpravijo z dnem, ko začne veljati ta sporazum.

#### 6. ČLEN Takse, enakovredne carinam pri uvozu

1. Pogodbenici v medsebojno trgovino ne uvajata novih taks z enakovrednim učinkom, kot je carina pri uvozu.
2. Vse takse, ki imajo enakovreden učinek kot carine pri uvozu, se odpravijo z dnem, ko začne veljati ta sporazum.

#### 7. ČLEN Carine fiskalne narave

V medsebojni trgovini pogodbenici ne uvajata carin fiskalne narave.

#### 8. ČLEN Carine pri izvozu in takse z enakovrednim učinkom

1. Pogodbenici v medsebojno trgovino ne uvajata novih carin pri izvozu ali taks z enakovrednim učinkom.
2. Pogodbenici odpravita vse medsebojne carine pri izvozu in takse z enakovrednim učinkom z dnem, ko začne veljati ta sporazum, razen v primerih, predvidenih v Prilogah II in III.

#### 9. ČLEN Količinske omejitve pri uvozu ali izvozu in ukrepi z enakovrednim učinkom

1. Pogodbenici v medsebojno trgovino ne uvajata novih količinskih omejitev pri uvozu ali izvozu in ukrepov z enakovrednim učinkom.
2. Vse obstoječe količinske omejitve pri uvozu ali izvozu in ukrepi z enakovrednim učinkom se odpravijo z dnem, ko začne veljati ta sporazum.

#### 10. ČLEN Nacionalna obravnava

Blago s poreklom z ozemlja ene pogodbenice, ki je uvoženo na ozemlje druge pogodbenice, ne bo deležno manj ugodne obravnave od tiste, ki je je deležno enako blago s poreklom iz druge pogodbenice v zvezi z zakoni, predpisi in

zahtevami, ki vplivajo na njegovo notranjo prodajo, ponudbo, nakup, prevoz, distribucijo ali uporabo.

#### 11. ČLEN Notranje obdavčenje

1. Pogodbenici se vzdržita kakršnega koli ukrepa ali ustaljenega načina notranje fiskalne narave, ki neposredno ali posredno ustvarja neenakopravno razlikovanje med izdelki s poreklom iz ene pogodbenice in enakimi izdelki s poreklom iz druge pogodbenice.
2. Za izdelke, ki se izvažajo na ozemlje ene pogodbenice, ni mogoče uveljavljati vračila notranjih davščin, katerih znesek je višji od posredne ali neposredne obdavčitve, ki je zanje predpisana.

#### 12. ČLEN Splošne izjeme

Ta sporazum ne izključuje prepovedi ali omejitev pri uvozu, izvozu ali za blago v tranzitu, ki so upravičene z javno moralo, javnim redom ali javno varnostjo; varovanjem zdravja in življenja ljudi, živali ali rastlin; varstvom okolja; varstvom narodnega bogastva umetniške, zgodovinske ali arheološke vrednosti, varstvom intelektualne lastnine ali s pravili, ki se nanašajo na zlato ali srebro. Vendar take prepovedi ali omejitve ne smejo biti način za samovoljno neenakopravno razlikovanje ali za prikrito omejevanje trgovine med pogodbenicama.

#### 13. ČLEN Plačila

1. Za plačila, ki se nanašajo na blagovno menjavo med pogodbenicama, in prenos takih plačil na ozemlje pogodbenice, kjer je sedež upnika, ni nikakršnih omejitev. Plačila se izvajajo v prosto konvertibilnih valutah, razen če se posamezne družbe v posameznih primerih drugače dogovorijo.
2. Pogodbenici se vzdržita vseh deviznih ali upravnih omejitev za odobritev, odplačevanje ali sprejem kratkoročnih in srednjeročnih kreditov, ki spremljajo blagovno menjavo, v kateri je udeležen rezident.

#### 14. ČLEN Javna naročila

1. Pogodbenici menita, da je liberalizacija njenih trgov javnih naročil cilj tega sporazuma, kot je določeno v 1. členu (Cilji).
2. Pogodbenici postopno pripravita svoje predpise za javna naročila, da bi ponudnikom druge pogodbenice z dnem, ko začne veljati ta sporazum, omogočili dostop do razpisov za pridobivanje pogodb na njihovih trgih javnih naročil v skladu z določbami Sporazuma o vladnih nabavah v Prilogi IV Sporazuma o ustanovitvi Svetovne trgovinske organizacije.

3. Skupni odbor prouči dogajanja v zvezi z doseganjem ciljev tega člena in priporoči praktične načine izvajanja določb drugega odstavka tega člena, tako da se zagotovijo prost dostop, preglednost in popolno ravnotežje pravic in obveznosti.

4. Med proučevanjem po tretjem odstavku tega člena lahko Skupni odbor, zlasti glede na razvoj tega področja v mednarodnih odnosih, prouči možnosti za razširitev in/ali večjo stopnjo odpiranja tega trga, kot je določeno v drugem odstavku.

5. Pogodbenici si prizadevata pristopiti k ustreznim sporazumom, sklenjenim v okviru Svetovne trgovinske organizacije.

#### 15. ČLEN

##### Varstvo intelektualne lastnine

1. Pogodbenici priznata in zagotovita primerno, učinkovito in nediskriminacijsko varstvo pravic intelektualne lastnine, vključno z ukrepi za uveljavljanje takih pravic zoper njihove kršitve, ponarejanje in piratstvo. Posebne obveznosti pogodbenic so navedene v Prilogi IV.

2. Na področju intelektualne lastnine pogodbenici vzajemno z dnem, ko začne veljati ta sporazum, državljanom in družbam priznata obravnavo, ki ni manj ugodna od tiste, ki so je deležni državljani in družbe katere koli druge države po mednarodnih sporazumih.

3. Določbe drugega odstavka se ne nanašajo na ugodnosti, ki sta jih pogodbenici na dejanski vzajemni podlagi priznali pred dnem začetka veljavnosti tega sporazuma kateri koli tretji državi.

4. Pogodbenici soglašata, da na zahtevo ene od njiju pregledata določbe o varstvu pravic intelektualne lastnine iz tega člena in Priloge IV, da bi nadalje izboljšali ravni zaščite in da bi se izognili ali odpravili trgovinske motnje, ki so posledica dejanskih ravni varstva pravic intelektualne lastnine.

#### 16. ČLEN

##### Pravila konkurence za podjetja

1. Če lahko vplivajo na trgovino med pogodbenicama, je s pravilnim izvajanjem tega sporazuma nezdržljivo naslednje:

a) vsi dogovori med podjetji, sklepi združenj podjetij in med podjetji dogovorjeni postopki, ki imajo za cilj preprečevanje, omejevanje ali izkrivljanje konkurence;

(b) zloraba prevladujočega položaja enega ali več podjetij na celotnem ozemlju pogodbenice ali na znatnem delu tega ozemlja.

2. Določbe prvega odstavka se uporabljajo za dejavnosti vseh podjetij, vključno z javnimi podjetji in s podjetji, ki jim pogodbenica podeljuje posebne ali izključne pravice. Za

podjetja, ki jim je zaupano opravljanje storitev splošnega gospodarskega pomena ali imajo naravo dobičkonosnega monopola, veljajo določbe tega člena, če uporaba teh določb pravno ali dejansko ne ovira opravljanja posebnih nalog, ki so jim dodeljene.

3. Če pogodbenica meni, da je določen ustaljeni način v nasprotju s prvim in drugim odstavkom, lahko sprejme ukrepe, za katere meni, da so potrebni za reševanje resnih težav, ki izhajajo iz omenjenega ustaljenega načina delovanja, po pogojih in v skladu s postopki, navedenimi v 24. členu (Postopek za uporabo zaščitnih ukrepov).

#### 17. ČLEN

##### Državna pomoč

1. Vsaka pomoč, ki jo odobri pogodbenica, ali je odobrena iz državnih virov v kakršni koli obliki, ki izkrivlja ali grozi z izkrivljanjem konkurence z dajanjem prednosti določenim podjetjem ali proizvodnji določenega blaga, je nezdržljiva s pravilnim delovanjem tega sporazuma, če bi vplivala na trgovino med pogodbenicama. Pogodbenici v medsebojni trgovini ne ohranjata ali uvajata izvozne pomoči, navedene v Prilogi V.

2. Pogodbenici zagotavljata preglednost ukrepov državne pomoči z izmenjavo informacij na zahtevo ene od njiju.

3. Skupni odbor ohranja pregled nad stanjem glede uporabe ukrepov državne pomoči in izdela pravila, na podlagi katerih se ugotavlja praksa, ki je v nasprotju z določbami prvega odstavka, kakor tudi pravila za njihovo izvajanje. Ta pravila se ne začnejo uporabljati prej kot eno leto po začetku veljavnosti tega sporazuma.

4. Če pogodbenica meni, da je dana praksa v nasprotju s prvim odstavkom tega člena, lahko po pogojih in v skladu s postopkom, navedenim v 24. členu (Postopek za uporabo zaščitnih ukrepov), sprejme ustrezne ukrepe.

5. Pogodbenici si prizadevata pristopiti k ustreznim sporazumom, sklenjenim v okviru Svetovne trgovinske organizacije.

#### 18. ČLEN

##### Državni monopoli

1. Pogodbenici vse državne monopole komercialne narave prilagajata, tako da med državljani pogodbenic ne bo neenakopravnega razlikovanja pogojev za nabavo in trženje blaga. Nabava in trženje blaga potekata v skladu s komercialnimi pravili.

2. Določbe tega člena veljajo za vsak organ, preko katerega pristojne oblasti pogodbenic pravno ali dejansko, posredno ali neposredno nadzorujejo, določajo ali znatno vplivajo na uvoz ali izvoz med pogodbenicama. Te določbe veljajo tudi za monopole, ki jih je država prenesla na druge.

19. ČLEN  
**Tehnični predpisi**

1. Pogodbenici sodelujeta in si izmenjujeta informacije na področju standardizacije, meroslovja in certificiranja s ciljem, da bi zmanjšali tehnične ovire v trgovanju.

2. Ustrezni organi pogodbenic izdelajo pravila vzajemnega priznavanja pooblastil laboratorijev za preskušanje in umerjanje in organov za potrjevanje ter potrdil o skladnosti in kakovosti izdelkov, izdanih v pogodbenicah. Ta pravila vključujejo pravila vzajemnega priznavanja vrste merilne opreme, ki so izdana v pogodbenicah, in postopke za priznavanje rezultatov meritev, umerjanja in ugotavljanja skladnosti.

20. ČLEN  
**Damping**

Če pogodbenica ugotovi, da v trgovinskih odnosih po tem sporazumu prihaja do dampinga v smislu VI. člena Splošnega sporazuma o carinah in trgovini, lahko v skladu s tem členom in sporazumi, ki se nanašajo nanj, sprejme ustrezne ukrepe proti takemu ravnanju po pogojih in v skladu s postopkom, navedenim v 24. členu (Postopek za uporabo zaščitnih ukrepov).

21. ČLEN  
**Izjemni ukrepi pri uvozu posameznih izdelkov**

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

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

lahko prizadeta pogodbenica sprejme ustrezne ukrepe po pogojih in v skladu s postopkom, navedenim v 24. členu (Postopek za uporabo zaščitnih ukrepov).

22. ČLEN  
**Ponovni izvoz**

Kadar ravnanje po določbah 8. (Carine pri izvozu in takse z enakovrednim učinkom) in 9. člena (Količinske omejitve pri uvozu ali izvozu in ukrepi z enakovrednim učinkom) pripelje do ponovnega izvoza v tretjo državo, do katere ima pogodbenica izvoznica za ta izdelek uvedene izvozne količinske omejitve, izvozne carine oziroma ukrepe ali dajatve z enakovrednim učinkom in kadar to povzroči ali utegne povzročiti večje težave pogodbenici izvoznici, lahko ta pogodbenica sprejme ustrezne ukrepe po pogojih in v skladu s postopki 24. člena (Postopek za uporabo zaščitnih ukrepov).

23. ČLEN  
**Plačilnobilančne težave**

1. Kadar je pogodbenica v resnih plačilnobilančnih težavah ali ji to neizbežno grozi, sme v skladu s pogoji Splošnega sporazuma o carinah in trgovini in z njim povezanimi pravnimi sredstvi sprejeti trgovinske omejitvene ukrepe, ki morajo biti časovno omejeni in nediskriminacijski in ne smejo presepati tega, kar je nujno potrebno za izboljšanje plačilnobilančnega položaja. Pogodbenici dasta prednost ukrepom, ki vplivajo na ceno. Z izboljšanjem plačilnobilančnega stanja je treba ukrepe postopno ublažiti in jih odpraviti takoj, ko razmere ne opravičujejo več njihovega obstoja. Pogodbenici morata o njihovi uvedbi in o časovnem razporedu za njihovo odpravo takoj obvestiti Skupni odbor.

2. Pogodbenici si prizadevata, da bi se izognili uvajanju omejevalnih ukrepov iz plačilnobilančnih razlogov.

24. ČLEN  
**Postopek za uporabo zaščitnih ukrepov**

1. Preden pogodbenici začneta postopek za uporabo zaščitnih ukrepov, določenih v tem členu, si prizadevata rešiti vse medsebojne težave z neposrednimi posvetovanji.

2. Ne glede na peti odstavek tega člena pogodbenica, ki namerava uporabiti zaščitne ukrepe, nemudoma o tem uradno obvesti drugo pogodbenico in ji pošlje vse ustrezne informacije. Pogodbenici se takoj posvetujeta v Skupnem odboru, da bi našli obojestransko sprejemljivo rešitev.

3.(a) V zvezi s 16. (Pravila konkurence za podjetja) in 17. členom (Državna pomoč) prizadeta pogodbenica da Skupnemu odboru vso potrebno pomoč, da prouči primer, in če je ustrezno, odpravi sporno prakso. Če pogodbenica ne preneha s sporno prakso v roku, ki ga določi Skupni odbor, ali če Skupni odbor po posvetovanjih ali v tridesetih dneh po njegovi predložitvi v posvetovanje ne doseže dogovora, sme prizadeta pogodbenica sprejeti ustrezne ukrepe za reševanje težav, ki so posledica take prakse.

(b) V zvezi z 20. (Damping), 21. (Izjemni ukrepi pri uvozu posameznih izdelkov) in 22. členom (Ponovni izvoz) Skupni odbor pregleda primer ali stanje in sprejme odločitev, potrebno za odpravo težav, o katerih ga je uradno obvestila prizadeta pogodbenica. Če ta odločitev ni sprejeta v tridesetih dneh po predložitvi zadeve Skupnemu odboru, sme prizadeta pogodbenica sprejeti ukrepe, potrebne za ureditev stanja.

(c) V zvezi s 30. členom (Izpolnjevanje obveznosti) prizadeta pogodbenica Skupnemu odboru preskrbi vse ustrezne informacije, potrebne za temeljito proučitev stanja z namenom, da se poišče vzajemno sprejemljiva rešitev ali če so od datuma uradnega obvestila potekli trije meseci, lahko prizadeta pogodbenica sprejme ustrezne ukrepe.



4. Drugo pogodbenico je treba takoj uradno obvestiti o sprejetih zaščitnih ukrepih. Obseg in trajanje ukrepov sta omejena na tisto, kar je nujno potrebno, da se popravi stanje, ki je privedlo do njihove uporabe, in ne smeta preseči škode, ki jo je povzročila neustrezna praksa ali težava. Prednost imajo ukrepi, ki bodo najmanj ovirali izvajanje sporazuma.

5. O uvedenih zaščitnih ukrepih potekajo redna posvetovanja s ciljem njihove čimprejšnje ublažitve, nadomestitve ali odprave.

6. Če zaradi izrednih razmer, ki zahtevajo takojšnje ukrepanje, zadeve ni mogoče predhodno proučiti, lahko prizadeta pogodbenica v zvezi s 16. (Pravila konkurence za podjetja), 17. (Državna pomoč), 20. (Damping), 21. (Izjemni ukrepi pri uvozu) in 22. členom (Ponovni izvoz) nemudoma uporabi začasne varnostne ukrepe, ki so potrebni za ureditev razmer. O ukrepih je treba nemudoma uradno obvestiti Skupni odbor in čim prej opraviti posvetovanja med pogodbenicama.

#### 25. ČLEN

##### Izjeme zaradi varnosti

Nič v tem sporazumu ne preprečuje, da pogodbenica sprejme kakršne koli ukrepe, za katere meni, da so potrebni:

- (a) za preprečevanje razkrivanja podatkov v nasprotju z bistvenimi interesi njene varnosti;
- (b) za zavarovanje bistvenih interesov njene varnosti ali za izvajanje mednarodnih obveznosti ali državne politike:
  - (i) ki se nanašajo na trgovino z orožjem, strelivom in vojaško opremo, če ti ukrepi ne poslabšujejo pogojev konkurence pri izdelkih, ki nimajo izrecno vojaškega namena, ter na promet z drugim blagom, materialom in storitvami, katerega namen je posredno ali neposredno oskrbovanje vojske ali
  - (ii) ki se nanašajo na neširjenje biološkega in kemičnega orožja, jedrskega orožja ali drugih eksplozivnih jedrskih naprav ali
  - (iii) ki so bili sprejeti v vojnem času ali ob drugi resni mednarodni napetosti.

#### 26. ČLEN

##### Skupni odbor

1. Skupni odbor nadzoruje in upravlja izvajanje in delovanje tega sporazuma.
2. Skupni odbor sestavljajo predstavniki pogodbenic.
3. Za ustrezno izvajanje tega sporazuma si pogodbenici izmenjujeta informacije in se na zahtevo katere koli od njiju posvetujeta v okviru Skupnega odbora. Odbor stalno preverja možnosti za nadaljnje odpravljanje ovir v trgovini med pogodbenicama.

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

#### 27. ČLEN

##### Postopki Skupnega odbora

1. Za ustrezno izvajanje tega sporazuma se Skupni odbor sestaja po potrebi, vendar najmanj enkrat letno. Vsaka pogodbenica lahko zahteva sestanek.
2. Skupni odbor deluje na podlagi skupnega dogovora.
3. Če je predstavnik pogodbenice v Skupnem odboru s pridržkom sprejel sklep, za katerega morajo biti izpolnjene notranjepravne zahteve, začne odločitev veljati z dnem, ko je uradno sporočen umik pridržka, če v njem ni naveden kasnejši datum.
4. Za namene tega sporazuma Skupni odbor sprejme svoj poslovnik, ki med drugim vsebuje določbe o sklicevanju sestankov in imenovanju predsednika ter trajanju njegovega mandata.
5. Skupni odbor lahko odloči, da ustanovi pododbore ali delovne skupine, za katere sodi, da mu lahko pomagajo pri izpolnjevanju njegovih nalog.

#### 28. ČLEN

##### Evolutivna klavzula

1. Pogodbenici se obvezujeta, da ob upoštevanju vseh ustreznih dejavnikov proučita možnost nadaljnega razvoja in poglobljanja odnosov, vzpostavljenih s tem sporazumom, z njihovo razširitvijo na področja, ki jih ta sporazum ne zajema. Pogodbenici lahko Skupnemu odboru naložita, da to možnost prouči, in kadar je primerno, da priporočila, zlasti z namenom, da se začno pogajanja.
2. Dogovore, dosežene v postopku iz prvega odstavka, pogodbenici ratificirata ali potrdita v skladu s svojimi postopki.

#### 29. ČLEN

##### Storitve in naložbe

1. Pogodbenici se zavedata naraščajočega pomena področij, kot so storitve in naložbe. V svojih prizadevanjih, da bi postopno razvili in razširili sodelovanje, zlasti v smislu evropskega povezovanja in ob upoštevanju rezultatov Urugvajskega kroga kakor tudi prihodnjega dela v okviru Svetovne trgovinske organizacije, sodelujeta s ciljem, da dosežeta postopno liberalizacijo in medsebojno odpiranje trgov naložb in trgovine s storitvami.
2. Pogodbenici se v Skupnem odboru posvetujeta o sodelovanju s ciljem, da razvijata in poglobljata svoje odnose po tem sporazumu.

## 30. ČLEN

**Izpolnjevanje obveznosti**

1. Pogodbenici sprejmeta vse ukrepe, potrebne za zagotovitev uresničevanja ciljev sporazuma in izpolnjevanje svojih obveznosti po tem sporazumu.

2. Če ena pogodbenica meni, da druga pogodbenica ni izpolnila kakšne obveznosti po tem sporazumu, lahko po pogojih in v skladu s postopkom iz 24. člena (Postopek za uporabo zaščitnih ukrepov) sprejme ustrezne ukrepe.

## 31. ČLEN

**Priloge in protokoli**

Priloge in protokoli k temu sporazumu so njegov sestavni del. Skupni odbor se lahko odloči za spremembe prilog in protokolov v skladu z določbami tretjega odstavka 27. člena (Postopki Skupnega odbora).

## 32. ČLEN

**Carinske unije, območja proste trgovine in maloobmejni promet**

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

## 33. ČLEN

**Spremembe**

Spremembe tega sporazuma, razen sprememb, navedenih v 31. členu (Priloge in protokoli), ki jih potrdi Skupni odbor, se predložijo pogodbenicama v sprejem in začno veljati v skladu z notranjim postopkom vsake pogodbenice.

## 34. ČLEN

**Začetek veljavnosti**

Ta sporazum začne veljati prvi dan v mesecu, ki sledi datumu, ko pogodbenici druga drugo po diplomatski poti obvestita, da so izpolnjene njune notranjepravne zahteve za začetek veljavnosti tega sporazuma, in velja neomejen čas.

## 35. ČLEN

**Začasna uporaba**

Republika Slovenija do začetka veljavnosti tega sporazuma v skladu s 34. členom (Začetek veljavnosti) uporablja ta sporazum začasno od prvega dne v mesecu, ki sledi datumu, ko jo Republika Latvija uradno obvesti, da so bile izpolnjene njene notranjepravne zahteve za začetek veljavnosti tega sporazuma.

## 36. ČLEN

**Odpoved**

Pogodbenica lahko odpove ta sporazum tako, da o tem uradno pisno obvesti drugo pogodbenico. Sporazum preneha veljati šest mesecev po datumu, ko druga pogodbenica prejme uradno obvestilo.

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

Sestavljeno v Rigi 22. aprila 1996 v dveh izvodih v angleškem jeziku.

ZA REPUBLIKO SLOVENIJO

ZA REPUBLIKO LATVIJO

Zoran Thaler l.r.

Vladis Birkavs l.r.

**PRILOGA I****SEZNAM IZDELKOV, OMENJENIH V 2. ČLENU IN DRUGEM ODSTAVKU 3. ČLENA TEGA SPORAZUMA**

KN oznaka	Opis
3502	Albumini, albuminati in drugi albuminski derivati:
3502 10	Jajčni albumin:
3502 10 91	posušen (npr. v lističih, luskah, kosmičih, prahu)
3502 10 99	drugo
3502 90	Mlečni albumin (laktoalbumin)
3502 90 51	posušen (npr. v lističih, luskah, kosmičih, prahu)
3502 90 59	drugo
4501	Pluta, naravna, surova ali enostavno obdelana; odpadki plute; zdrobljena, drobljena ali zmleta pluta
5201 00	Bombaž, nemikan ali nečesan
5301	Lan, surov ali predelan, toda nepreden; laneno predivo in odpadki (vključno z odpadki preje in razvlaknjenimi tekstilnimi surovinami)
5302	Konoplja ( <i>Cannabis sativa</i> L.), surova ali predelana, toda nepredena; konopljeno predivo in odpadki (vključno z odpadki preje in razvlaknjenimi tekstilnimi surovinami)

## PRILOGA II

V ZVEZI Z DRUGIM ODSTAVKOM 8. ČLENA  
CARINE PRI IZVOZU IN TAKSE Z ENAKOVREDNIM  
UČINKOM

Republika Latvija najkasneje 1. januarja 1999 odpravi carine pri izvozu spodaj naštetih izdelkov.

HS Tar. št.	Poimenovanje izdelkov	Stopnja dajatve
2520	Surova sadra; anhidrid sadre; žgana sadra (ki sestoji iz žgane sadre ali kalcijevega sulfata), barvana ali nebarvana, z majhnimi količinami pospeševalcev ali zaviralcev vezanja ali brez njih	5 %
2521	Apnenčev kamen, ki se uporablja kot talilo; apnenčev kamen in druge apnenčaste kamenine, ki jo uporabljajo za proizvodnjo apna ali cementa	5 %
ex 4403	Les, neobdelan, z lubjem ali brez lubja ali beljavine, ali grobo obdelan (razčetrjen): - Drugo, iglavcev:	
4403.20001	-- dolžine, ki presega 2 m, s premerom 14-24 cm	6 Ls/m <sup>3</sup>
4403.20002	-- dolžine, ki presega 2 m, s premerom več kot 26 cm - Drugo:	6 Ls/m <sup>3</sup>
ex 4403.91000	-- hrastov (Quercus spp.):	
4403.91001	--- hrast, dolžine, ki presega 1 m, s premerom 14 cm in več	50 Ls/m <sup>3</sup>
ex 4403.92000	-- bukov (Fagus spp.):	
4403.92001	--- bukev, dolžine, ki presega 1 m, s premerom 14 cm in več	60 Ls/m <sup>3</sup>
ex 4403.99000	-- drugo:	
4403.99900	--- drugo, neiglavcev:	
4403.99901	---- dolžine, ki presega 1,6 m, s premerom 14-24 cm in več (vezan les, les za vžigalice in hlodi za razžaganje kakovosti A)	16 Ls/m <sup>3</sup>

HS Tar. št.	Poimenovanje izdelkov	Stopnja dajatve
4403.99902	---- dolžine, ki presega 1,6 m, s premerom 26 cm in več (vezan les, les za vžigalice in hlodi za razžaganje kakovosti A)	20 Ls/m <sup>3</sup>
4403.99903	---- dolžine, ki presega 1,6 m, s premerom 14-26 cm in več (razen vezan les, les za vžigalice in hlodi za razžaganje kakovosti A)	2 Ls/m <sup>3</sup>
4403.99904	---- dolžine, ki presega 1,6 m, s premerom 26 cm in več (razen vezan les, les za vžigalice in hlodi za razžaganje kakovosti A)	2 Ls/m <sup>3</sup>
4403.99909	---- jesen, brest, javor in drugo, dolžine, ki presega 1 m, s premerom 14 cm in več	50 Ls/m <sup>3</sup>
7204	Odpadki in ostanki železa ali jekla; odpadni ingoti iz železa ali jekla za pretaljevanje	100 %
7404	Bakrovi odpadki in ostanki	20 %
7503	Nikljasti odpadki in ostanki	20 %
7602	Aluminijasti odpadki in ostanki	20 %

## PRILOGA III

V ZVEZI Z DRUGIM ODSTAVKOM 8. ČLENA  
CARINE PRI IZVOZU IN TAKSE Z ENAKOVREDNIM  
UČINKOM

Republika Slovenija postopno znižuje izvozne dajatve enakovredne carinam v skladu z naslednjim časovnim razporedom:

z dnem, ko začne veljati ta sporazum:	7 %
1.1.1997:	4 %
1.1.1998:	0 %

za naslednje izdelke:

KN Tar. št.	Poimenovanje izdelkov
4401	Les za ogrevanje v okroglicah, cepanicah, vejah, butarah ali podobnih oblikah; iverje in podobni drobcji, žagovina, lesni odpadki in ostanki, aglomerirani ali neaglomerirani v okroglice, brikete, pelete ali podobne oblike:

KN Tar. št.	Poimenovanje izdelkov
4401.10 00	- Les za ogrevanje v okroglicah, cepanicah, vejah, butarah ali podobnih oblikah - Iverji, sekanci in podobno:
4401.21 00	-- iglavcev
4401.22 00	-- neiglavcev
4401.30	- žagovina, odpadki in ostanki, aglomerirani ali neaglomerirani v okroglice, brikete, pelete ali podobne oblike:
4401.30 90	--- drugo
4403	Les, neobdelan, z lubjem ali brez lubja ali beljavine, ali grobo obdelan (razčetverjen):
4403.20 00	- Drugo, iglavcev: - Drugo:
4403.91 00	-- hrastov ( <i>Quercus</i> spp.)
4403.92 00	-- bukov ( <i>Fagus</i> spp.)
4403.99	-- drugo:
4403.99 10	--- topolov
4403.99 20	--- kostanjev
4403.99 99	--- drugo
4407	Les, vzdolžno žagan in iverjen, rezan ali luščen, skobljan ali ne, topo ali zobato dolžinsko spojen, debeline nad 6 mm: - Drugo:
4407.91	-- hrastov ( <i>Quercus</i> spp.):
4407.91 10	--- topo ali zobato dolžinsko spojen, skobljan ali ne, brušen ali ne --- drugo: ---- skobljan:
4407.91 31	----- bloki, deščice in frizi za parket ali ladijski pod, nesestavljeni
4407.91 39	----- drugo
4407.91 50	---- brušen
4407.91 90	---- drugo
4407.92	-- bukov ( <i>Fagus</i> spp.):
4407.92 10	--- topo ali zobato dolžinsko spojen, skobljan ali ne, brušen ali ne --- drugo:
4407.92 30	---- skobljan
4407.92 50	---- brušen
4407.92 90	---- drugo
4407.99	-- drugo: --- drugo:
4407.99.30	---- skobljan:
4407.99 98	----- drugo

## PRILOGA IV

## V ZVEZI S 15. ČLENOM

## VARSTVO INTELKTUALNE LASTNINE

## 1. ČLEN

## Opredelitev pojma in intelektualna lastnina

Izraz "intelektualna lastnina" v tem sporazumu vključuje zlasti avtorsko pravico in sorodne pravice, vključno z računalniškimi programi in bazami podatkov, blagovne in storitvene znamke, geografske označbe, vključno z označbami porekla, industrijske vzorce in modele, patente, topografije polprevodniških vezij in tudi neobjavljene informacije.

## 2. ČLEN

## Mednarodni sporazumi

1. Pogodbenici potrjujeta pomembnost, ki jo pripisujeta svojim obveznostim, ki izhajajo iz naslednjih večstranskih sporazumov:

- Pariške konvencije z dne 20. marca 1883 za varstvo industrijske lastnine (Stockholmski akt, 1967);
- Bernske konvencije z dne 9. septembra 1886 za varstvo književnih in umetniških del (Pariški akt, 1971);
- Pogodbe o sodelovanju na področju patentov (Washington, 1970, dopolnjene 1979 in spremenjene 1984).

2. Pogodbenici soglašata, da se bosta ravnali po bistvenih zahtevah, ki izhajajo iz naslednjih večstranskih sporazumov:

- Sporazuma WTO o trgovinskih vidikih pravic intelektualne lastnine (Marakeš, 15. aprila 1994);
  - Konvencije o evropskem patentu (München, 5. oktobra 1973).
3. Pogodbenici si prizadevata, da bosta čim prej pristopili k naslednjim večstranskim sporazumom:
- Mednarodni konvenciji z dne 26. oktobra 1961 za varstvo izvajalcev, proizvajalcev fonogramov in radiodifuznih organizacij (Rimska konvencija),
  - Protokolu k Madridskemu sporazumu o mednarodnem registriranju znamk (Madrid, 1989),
  - Mednarodni konvenciji za varstvo novih rastlinskih sort (UPOV) (Ženevski akt, 1991).

4. Pogodbenici soglašata, da na zahtevo ene od njih nemudoma organizirata strokovna posvetovanja o dejavnostih, ki so povezane z obstoječimi ali prihodnjimi mednarodnimi konvecijami o usklajevanju, upravljanju in uveljavljanju pravic intelektualne lastnine, ter o dejavnostih v mednarodnih organizacijah, kot so Svetovna trgovinska

organizacija (WTO), Svetovna organizacija za intelektualno lastnino (WIPO), Evropska patentna organizacija, in tudi o odnosih pogodbenic s tretjimi državami glede vprašanj, ki se nanašajo na intelektualno lastnino.

### 3. ČLEN

#### Pridobitev in vzdrževanje pravic intelektualne lastnine

Če je pogoj za pridobitev pravice intelektualne lastnine podelitev ali registracija pravice, pogodbenici zagotovita, da bodo postopki za podelitev in registracijo kakovostni, nediskriminacijski, pravični in nepristranski. Ne smejo biti po nepotrebnem zapleteni in dragi ali povzročati nerazumnih časovnih omejitev ali neupravičenih zamud.

### 4. ČLEN

#### Uveljavljanje pravic intelektualne lastnine

(1) Pogodbenici zagotovita uveljavljanje določb v skladu s svojimi notranjimi zakoni, ki so primerni, učinkoviti in nediskriminacijski, da zagotovita polno varstvo pravic intelektualne lastnine zoper kršitev. Te določbe vsebujejo civilne in kazenske sankcije zoper kršitve katere koli pravice intelektualne lastnine, ki jo zajema ta sporazum, zlasti prepovedi, ustrezne odškodnine za nadomestitev škode, ki jo je utrpel imetnik pravice, kakor tudi začasne ukrepe, vključno z začasnimi ukrepi *inaudita altera parte*.

(2) Postopki za uveljavljanje morajo biti nediskriminacijski, pravični in nepristranski. Ne smejo biti po nepotrebnem zapleteni in dragi ali povzročati nerazumnih časovnih omejitev ali neupravičenih zamud.

(3) Dokončne upravne odločbe v postopkih, omenjenih v tem členu, mora preveriti sodni ali izvensodni organ.

### 5. ČLEN

#### Tehnično sodelovanje

Pogodbenici se dogovorita o ustreznih načinih tehnične pomoči in o sodelovanju ustreznih organov pogodbenic. V ta namen uskladita prizadevanja z ustreznimi mednarodnimi organizacijami.

## PRILOGA V

### V ZVEZI S PRVIM ODSTAVKOM 17. ČLENA

#### DRŽAVNA POMOČ

Ponazoritveni seznam izvoznih subvencij:

- (a) Vlada daje neposredne subvencije podjetju ali industrijski panogi na podlagi izvoznih rezultatov.
- (b) Razne oblike zadrževanja deviz ali podobni postopki, ki vključujejo vsodbude za izvoz.

- (c) Stroški notranjega prevoza in odpreme blaga za izvoz, ki jih določi ali odobri vlada pod ugodnejšimi pogoji kot za domače pošiljke.
- (d) Če vlade ali njihove agencije na podlagi programov, ki jih vlade odobrijo, neposredno ali posredno zagotavljajo domače ali uvožene izdelke ali storitve za uporabo v proizvodnji blaga za izvoz, pod pogoji, ki so ugodnejši od tistih, ki veljajo za enake ali neposredno konkurenčne izdelke ali storitve za uporabo v proizvodnji blaga za domačo porabo, če so (pri izdelkih) taki pogoji ugodnejši od obstoječih izvoznih komercialnih pogojev na svetovnih trgih.
- (e) Popolna ali delna odpustitev, ali odlog plačila neposrednih davkov, izrecno povezanih z izvozom, ali dajatev socialnega varstva, ki so plačane ali bi jih morala plačati industrijska ali trgovinska podjetja.
- (f) Odobritev posebnih popustov, neposredno povezanih z izvozom ali izvoznimi rezultati, poleg tistih, ki se dajejo proizvodnji za domačo porabo, pri izračunu osnov za plačilo neposrednih davkov.
- (g) Odpustitev ali oprostitev posrednih davkov v zvezi s proizvodnjo in prodajo izdelkov za izvoz, ki je večja od davkov, ki se plačujejo v zvezi s proizvodnjo in prodajo enakih izdelkov, za domačo porabo.

## PROTOKOL A

### OMENJEN V 3. ČLENU

#### IZMENJAVA KMETIJSKIH KONCESIJ MED REPUBLIKO LATVIJO IN REPUBLIKO SLOVENIJO

1. Za izdelke iz 1. do 24. poglavja Harmoniziranega sistema poimenovanja in šifrskih oznak blaga se bo z dnem, ko začne veljati ta sporazum, uporabljala carina, ki velja za državo z največjimi ugodnostmi, razen če je drugače določeno v prilogah k temu protokolu.

Znižanja carin, določena v tem protokolu, se nanašajo na carine, ki veljajo za državo z največjimi ugodnostmi v Republiki Latviji na dan, ko začne veljati ta sporazum, in v Sloveniji na dan carinjenja.

2. Če se katero koli znižanje carin uporablja na podlagi *erga omnes*, zlasti znižanja, ki se uporabljajo kot rezultat obveznosti v okviru Svetovne trgovinske organizacije, te znižane carine z dnem, ko se začnejo uporabljati, nadomestijo carine iz prvega odstavka.

3. Znižane carine, izračunane v skladu z drugim odstavkom, se zaokrožijo na dve decimalni mesti.

4. Pogodbenici nemudoma druga drugi sporočita vsaka svoje carinske stopnje:

(a) ki se uporabljajo na dan začetka veljavnosti tega sporazuma, in

(b) vse spremembe svojih carin.

5. Carine pri uvozu, ki se uporabljajo v Republiki Latviji za izdelke, ki so navedeni v Prilogi I k temu protokolu in so po poreklu iz Republike Slovenije, se vsako leto znižajo za 25% v obdobju dveh let z začetkom od dneva veljavnosti tega sporazuma v okviru carinskih kvot, določenih v tej prilogi.

6. Carine pri uvozu, ki se uporabljajo v Republiki Sloveniji za izdelke, ki so navedeni v Prilogi II k temu protokolu in so po poreklu iz Republike Latvije, se vsako leto znižajo za 25% v obdobju dveh let z začetkom od dneva veljavnosti tega sporazuma v okviru carinskih kvot, določenih v tej prilogi.

7. Carine pri uvozu in dajatve z enakovrednim učinkom, ki se uporabljajo v Republiki Sloveniji in v Republiki Latviji za ribiške izdelke, ki so navedeni v Prilogi III k temu protokolu in so po poreklu iz Republike Slovenije in Republike Latvije, se odpravijo z dnem začetka veljavnosti tega sporazuma, razen če je drugače določeno v drugem odstavku te priloge.

8. Pogodbenici soglašata, da dve leti po začetku veljavnosti tega sporazuma v Skupnem odboru presodita učinke koncesij, danih za izdelke v tem protokolu, in se odločita o možnih spremembah vzajemnih koncesij in obsegu zajetih izdelkov.

#### Priloga I k Protokolu A

##### Omenjena v petem odstavku Protokola A.

HS Tarifna št.	Poimenovanje izdelkov	Carinska kvota (v tonah)
040690	Sir (ementalec in sbrinz)	20
0701	Krompir (obdobje od 1.6. do 1.7.)	100
0704	Zelje, cvetača (obdobje od 15.5. do 15.6.)	30
1601	Klobase	20
1602	Meso, konzervirano	50
ex 170490750	Karamele (toffee) in podobne sladkarije	30
1806	Čokolada in druga živila, ki vsebujejo kakav	20
1902	Testenine	20
1905	Kruh, peciva, sladice, biskviti in drugi pekovski izdelki	50
200990	Mešanice sadnih sokov	50
2104	Juhe in pripravki za juhe	10
2105	Sladoled	20
220110	Mineralne vode in sodavice	20

HS Tarifna št.	Poimenovanje izdelkov	Carinska kvota (v tonah)
2204	Vino	100
2209	Kis	10

#### Priloga II k Protokolu A

##### Omenjena v šestem odstavku Protokola A.

HS Tarifna št.	Poimenovanje izdelkov	Carinska kvota (v tonah)
040640	Sir z modrimi plesnimi	20
08081010	Jabolka za predelavo	100
110813	Krompirjev škrob	100
1601	Klobase	20
1602	Meso, konzervirano	50
170490750	Karamele (toffee) in podobne sladkarije	30
180690	Čokolada in čokoladni proizvodi	20
190190	Ekstrakt slada	50
1905	Kruh, peciva, sladice, biskviti in drugi pekovski izdelki	50
2105	Sladoled	20
220110	Mineralne vode in sodavice	20
2203	Pivo	100
22089031	Vodka	150
22089065	Likerji	200

#### Priloga III k Protokolu A

##### Omenjena v sedmem odstavku protokola A.

HS Tarifna št.	Poimenovanje izdelkov
3. poglavje	Ribe in raki, mehkužci in drugi vodni nevretenčarji
2301	Moka, zdrob in peleti iz mesa ali mesnih odpadkov, rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev, neustreznih za hrano ljudi; ocvirki:
ex 230110	- Moka, zdrob in peleti iz mesa ali mesnih odpadkov; ocvirki:
	- - meso kita
ex 230120	- Moka, zdrob in peleti iz rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev

2. Seznam izdelkov, ki spadajo v 3. poglavje HS, za katere se z začetkom veljavnosti tega sporazuma uporabijo carine, ki veljajo za državo z največjimi ugodnostmi.

HS Tarifna št.	Poimenovanje izdelkov
0301	Ribe, žive: - Druge ribe, žive:
ex 03019100	- - postrvi
ex 03019300	- - krap
0302	Ribe, sveže ali ohlajene, razen ribjih filetov in drugega ribjega mesa iz tarifne št. 0304: - Salmonidi, razen jeter in iker:
ex 03021100	- - postrvi
ex 03021200	- - pacifiški losos, atlantski losos in donavski losos
ex 03024000	- Sledi, razen jeter in iker - Druge ribe, razen jeter in iker:
ex 03026100	- - sardele, velike sardele, papaline ali sardelice - - druge: - - - sladkovodne ribe:
ex 03026911	- - - - krap
ex 03026955	- - - - inčuni
ex 03026965	- - - - oslič
ex 03026991	- - - - skuša
0303	Ribe, zamrznjene, razen ribjih filetov in drugega ribjega mesa iz tarifne št. 0304: - Druge salmonide, razen jeter in iker:
ex 03032100	- - postrvi
ex 03032200	- - atlantski lososi, donavski lososi
ex 03035000	- Sledi, razen jeter in iker - Druge ribe, razen jeter in iker:
ex 03037100	- - sardele, velike sardele, papaline ali sardelice
ex 03037700	- - brancini - - druge:
ex 03037911	- - - krap
0304	Ribji fileti in drugo ribje meso, sveže, ohlajeno ali zamrznjeno: - Sveže ali ohlajeno: - - fileti: - - - sladkovodnih rib:
ex 03041011	- - - - postrvi
ex 03041013	- - - - pacifiškega lososa, atlantskega lososa in donavskega lososa
ex 03041019	- - - - drugih sladkovodnih rib - Zamrznjeni fileti: - - sladkovodnih rib:

HS Tarifna št.	Poimenovanje izdelkov
ex 03042011	- - - postrvi
ex 03042013	- - - pacifiškega lososa, atlantskega lososa in donavskega lososa
ex 03042019	- - - drugih sladkovodnih rib
0305	Ribe, sušene, nasoljene ali v slanici; prekajene ribe; ribja moka, primerna za človeško prehrano

## PROTOKOL B

### o opredelitvi pojma "izdelki s poreklom" in načinih upravnega sodelovanja

-----

## VSEBINA

<b>I. ODDELEK</b>	<b>SPLOŠNE DOLOČBE</b>
- 1. člen	Opredelitve pojmov
<b>II. ODDELEK</b>	<b>OPREDELITEV POJMA "IZDELKI S POREKLOM"</b>
- 2. člen	Splošne zahteve
- 3. člen	Dvostranska kumulacija porekla
- 4. člen	Diagonalna kumulacija porekla
- 5. člen	V celoti pridobljeni izdelki
- 6. člen	Zadosti obdelani ali predelani izdelki
- 7. člen	Nezadostni postopki obdelave ali predelave
- 8. člen	Enota kvalifikacije
- 9. člen	Dodatki, nadomestni deli in orodja
- 10. člen	Garniture
- 11. člen	Nevtralni elementi
<b>III. ODDELEK</b>	<b>ZAHTEVE GLEDE OZEMLJA</b>
- 12. člen	Načelo teritorialnosti
- 13. člen	Neposredni prevoz
- 14. člen	Razstave
<b>IV. ODDELEK</b>	<b>POVRAČILO CARINE ALI OPROSTITEV PLAČILA CARINE</b>
- 15. člen	Prepoved povračila carine ali oprostitve plačila carine
<b>V. ODDELEK</b>	<b>DOKAZILO O POREKLU</b>
- 16. člen	Splošne zahteve

- 17. člen Postopek za izdajo potrdil o prometu blaga EUR.1
- 18. člen Naknadno izdana potrdila o prometu blaga EUR.1
- 19. člen Izdaja dvojnika potrdila o prometu blaga EUR.1
- 20. člen Izdaja potrdil o prometu blaga EUR.1 na podlagi predhodno izdanega ali izdelanega dokazila o poreklu
- 21. člen Pogoji za izjavo na računu
- 22. člen Pooblaščen izvoznik
- 23. člen Veljavnost dokazila o poreklu
- 24. člen Predložitev dokazila o poreklu
- 25. člen Uvoz po delih
- 26. člen Izjeme pri dokazilu o poreklu
- 27. člen Spremljajoči dokumenti
- 28. člen Hramba dokazil o poreklu in spremljajočih dokumentov
- 29. člen Razlike in formalne napake
- 30. člen Zneski, izraženi v ekujih
- VI. ODDELEK DOGOVORI O UPRAVNEM SODELOVANJU**
- 31. člen Medsebojno sodelovanje
- 32. člen Preverjanje dokazil o poreklu
- 33. člen Reševanje sporov
- 34. člen Kazni
- 35. člen Proste cone
- VII. ODDELEK KONČNE DOLOČBE**
- 36. člen Blago na poti in v skladiščenju
- 37. člen Pododbor za carinske zadeve in vprašanja porekla
- 38. člen Nepreferencialna obravnava
- 39. člen Spremembe in dopolnitve protokola
- b) "material" pomeni vsako sestavino, surovino, sestavni del ali del itd., ki se uporablja pri izdelavi izdelka;
- c) "izdelek" pomeni izdelek, ki se izdeluje, čeprav je namenjen kasnejši uporabi pri drugem postopku izdelave;
- d) "blago" pomeni materiale in izdelke;
- e) "carinska vrednost" pomeni vrednost, določeno v skladu s Sporazumom iz leta 1994 o izvajanju VII. člena Splošnega sporazuma o carinah in trgovini (Sporazum WTO o carinski vrednosti);
- f) "cena franko tovarna" pomeni ceno, ki se plača za izdelek franko tovarna proizvajalcu v Sloveniji ali v Latviji, v podjetju katerega se opravi zadnja obdelava ali predelava, pod pogojem, da cena vključuje vrednost vseh uporabljenih materialov, zmanjšano za vse notranje dajatve, ki se ali se lahko povrnejo pri izvozu pridobljenega izdelka;
- g) "vrednost materialov" pomeni carinsko vrednost pri uvozu uporabljenih materialov brez porekla, ali če ta ni znana in se ne da ugotoviti, prvo preverljivo ceno, plačano za materiale v Sloveniji ali v Latviji;
- h) "vrednost materialov s poreklom" pomeni vrednost takih materialov, kot so opredeljeni v pododstavku g) in se uporablja *mutatis mutandis*;
- i) "dodana vrednost" je cena izdelka franko tovarna, zmanjšana za carinsko vrednost vsakega vključenega izdelka, ki nima porekla države, v kateri so bili ti izdelki pridobljeni;
- j) "poglavja" in "tarifne številke" pomenijo poglavja in tarifne številke (štirištevilkne kode), uporabljene v nomenklaturi, ki sestavlja "Harmonizirani sistem poimenovanja in šifrskih oznak blaga", ki se v tem protokolu navaja kot "Harmonizirani sistem" ali "HS";
- k) "uvrščen" se nanaša na uvrstitev izdelka ali materiala v določeno tarifno številko;
- l) "pošiljka" pomeni izdelke, ki jih izvoznik pošilja enemu prejemniku bodisi hkrati ali so zajeti v enotni prevozni listini, s katero dobavlja izvoznik te izdelke prejemniku, ali če ni take listine, izdelke, ki so zajeti na enem računu;
- m) "ozemlje" vključuje teritorialno morje.

**I. ODDELEK****SPLOŠNE DOLOČBE**

## 1. člen

**Opredelitev pojmov**

V tem protokolu:

- a) "izdelava" pomeni katero koli vrsto obdelave ali predelave, vključno s sestavljanjem ali posebnimi postopki;

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

## 2. člen

**Splošne zahteve**

1. Za izvajanje tega sporazuma se naslednji izdelki štejejo za izdelke s poreklom iz Slovenije:



- a) izdelki, v celoti pridobljeni v Sloveniji v smislu 5. člena tega protokola;
  - b) izdelki, pridobljeni v Sloveniji, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, pod pogojem, da so bili taki materiali zadosti obdelani ali predelani v Sloveniji v smislu 6. člena tega protokola;
  - c) blago s poreklom iz EGP v smislu Protokola 4 k sporazumu o Evropskem gospodarskem prostoru.
2. Za izvajanje tega sporazuma se naslednji izdelki štejejo za izdelke s poreklom iz Latvije:
- a) izdelki, v celoti pridobljeni v Latviji v smislu 5. člena tega protokola;
  - b) izdelki, pridobljeni v Latviji, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, pod pogojem, da so bili taki materiali zadosti obdelani ali predelani v Latviji v smislu 6. člena tega protokola;
  - c) blago s poreklom iz EGP v smislu Protokola 4 k sporazumu o Evropskem gospodarskem prostoru.

## 3. člen

**Dvostranska kumulacija porekla**

1. Materiali s poreklom iz Slovenije se štejejo za materiale s poreklom iz Latvije, če so vsebovani v izdelku, ki je bil tam pridobljen. Ni treba, da so taki materiali zadosti obdelani ali predelani, pod pogojem, da so bili obdelani ali predelani bolj, kot to določa prvi odstavek 7. člena tega protokola.
2. Materiali s poreklom iz Latvije se štejejo za materiale s poreklom iz Slovenije, če so vsebovani v izdelku, ki je bil tam pridobljen. Ni treba, da so taki materiali zadosti obdelani ali predelani, pod pogojem, da so bili obdelani ali predelani bolj, kot to določa prvi odstavek 7. člena tega protokola.

## 4. člen

**Diagonalna kumulacija porekla**

1. Ob upoštevanju določb drugega in tretjega odstavka se materiali s poreklom iz Poljske, Madžarske, Češke republike, Slovaške republike, Bolgarije, Romunije, Litve, Estonije, Islandije, Norveške, Švice ali Skupnosti v smislu sporazumov med Slovenijo in Latvijo in vsako od teh držav pri vključitvi v izdelek, ki je bil tam pridobljen, lahko štejejo za materiale s poreklom iz Slovenije ali iz Latvije. Ni treba, da so taki materiali zadosti obdelani ali predelani.
2. Izdelki, ki so pridobili status blaga s poreklom na podlagi prvega odstavka, se lahko še naprej štejejo za izdelke s poreklom iz Slovenije ali iz Latvije, samo če tam dodana vrednost presega vrednost uporabljenih materialov s poreklom iz katere koli države, omenjene v prvem odstavku. Če to ni tako, se ti izdelki štejejo za izdelke s poreklom iz

države, omenjene v prvem odstavku, ki je prispevala največjo vrednost uporabljenih materialov s poreklom. Pri določitvi porekla se ne upoštevajo materiali s poreklom iz drugih držav, omenjenih v prvem odstavku, ki so bili zadosti obdelani ali predelani v Sloveniji ali Latviji.

3. V tem členu predvidena kumulacija se lahko uporablja samo, kadar so uporabljeni materiali pridobili status izdelkov s poreklom z uporabo pravil o poreklu, ki so enaka kot pravila v tem protokolu. Slovenija in Latvija se obveščata o podrobnostih iz sporazumov, in ustreznih pravilih o poreklu blaga, ki sta jih sklenili z drugimi državami, omenjenimi v prvem odstavku.
4. Ne glede na tretji odstavek tega člena začne v tem členu predvidena kumulacija veljati za Slovenijo ali za Latvijo in katero koli drugo državo, navedeno v prvem odstavku z datumom ustreznega obvestila.

## 5. člen

**V celoti pridobljeni izdelki**

1. Šteje se, da so v celoti pridobljeni v Sloveniji ali v Latviji:
  - a) mineralni izdelki, tam pridobljeni iz zemlje ali morskega dna;
  - b) tam pridelani rastlinski izdelki;
  - c) tam povržene in vzrejene žive živali;
  - d) izdelki, pridobljeni od tam vzrejenih živih živali;
  - e) izdelki, tam pridobljeni z lovom ali ribolovom;
  - f) izdelki morskega ribolova in drugi izdelki iz morja, pridobljeni z njihovimi ladjami zunaj teritorialnega morja Slovenije ali Latvije;
  - g) izdelki, izdelani na njihovih predelovalnih ladjah izključno iz izdelkov, omenjenih v pododstavku f);
  - h) tam zbrani rabljeni predmeti, primerni le za reciklažo surovin, vključno z rabljenimi gumami, primernimi le za protektiranje ali uporabo kot odpadek;
  - i) odpadki in ostanki proizvodnih postopkov, ki tam potekajo;
  - j) izdelki, pridobljeni iz morskega dna ali podzemlja zunaj njihovega teritorialnega morja pod pogojem, da imata izključno pravico do obdelave morskega dna ali podzemlja;
  - k) blago, tam izdelano izključno iz izdelkov, omenjenih v pododstavkih a) do j).
2. Izraza "njihova plovila" in "njihove predelovalne ladje" v pododstavkih 1 f) in g) prvega odstavka se uporabljata samo za plovila in predelovalne ladje:
  - a) ki so registrirane ali se vodijo v Sloveniji ali v Latviji;

- b) ki plujejo pod zastavo Slovenije ali Latvije;
- c) ki so najmanj 50 odstotkov v lasti državljanov Slovenije ali Latvije ali družbe s sedežem v eni od teh držav, v kateri so direktor ali direktorji, predsednik upravnega ali nadzornega odbora in večina članov takih odborov državljani Slovenije ali Latvije in če, kadar gre za osebne ali kapitalske družbe, vsaj polovica kapitala pripada tem državam ali javnim organom ali državljanom omenjenih držav;
- d) katerih kapitan in častniki so državljani Slovenije ali Latvije in
- e) katerih najmanj 75 odstotkov članov posadke so državljani Slovenije ali Latvije.

## 6. člen

**Zadosti obdelani ali predelani izdelki**

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

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

2. Ne glede na prvi odstavek se materiali brez porekla, ki se v skladu z danimi pogoji za ta izdelek v seznamu ne bi smeli uporabiti pri izdelavi tega izdelka, vseeno lahko uporabijo pod pogojem:
  - a) da njihova skupna vrednost ne presega 10 odstotkov cene izdelka franko tovarna,
  - b) da kateri koli od odstotkov, ki je naveden v seznamu kot zgornja vrednost materialov brez porekla, ni presežen na podlagi uporabe tega odstavka.

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

3. Prvi in drugi odstavek se ne uporabljata v primerih, ki jih določa 7. člen.

## 7. člen

**Nezadostni postopki obdelave ali predelave**

1. Ne glede na drugi odstavek se šteje, da so naslednji postopki obdelave ali predelave nezadostni, da bi

izdelek pridobil status izdelka s poreklom, ne glede na to, ali je zadoščeno zahtevam iz 6. člena:

- a) postopki za ohranitev blaga v dobrem stanju med prevozom in skladiščenjem (prezračevanje, razprostiranje, sušenje, hlajenje, soljenje, dajanje v žveplov dioksid ali druge vodne raztopine, odstranjevanje poškodovanih delov in podobni postopki);
  - b) preprosti postopki, kot so odstranjevanje prahu, sejanje ali prebiranje, razvrščanje, usklajevanje (vključno s sestavljanjem garnitur izdelkov), pranje, barvanje, rezanje;
  - c) i) spremembe v embalaži ter razstavljanje in sestavljanje pošiljk;  
ii) preprosto pakiranje v steklenice, čutare, vrečke, zaboje, škatle, pritrjevanje na kartone ali plošče itd. in vsi drugi preprosti postopki pakiranja;
  - d) pritrjevanje oznak, nalepk in drugih podobnih znakov za razlikovanje na izdelke ali njihovo embalažo;
  - e) preprosto mešanje izdelkov ne glede na to, ali so različnih vrst ali ne, če ena ali več sestavin mešanic ne ustreza pogojem, določenim v tem protokolu, da bi jih lahko šteli za izdelke s poreklom iz Slovenije ali iz Latvije;
  - f) enostavno sestavljanje delov izdelkov v popoln izdelek;
  - g) kombinacija dveh ali več postopkov, opisanih v pododstavkih a) do f);
  - h) zakol živali.
2. Pri ugotavljanju, ali se predelave ali obdelave, opravljene na posameznem izdelku, štejejo za nezadostne v smislu prvega odstavka, se skupno upoštevajo vsi postopki, opravljene na tem izdelku bodisi v Sloveniji ali v Latviji.

## 8. člen

**Enota kvalifikacije**

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

Iz tega sledi:

- a) kadar se izdelek, ki ga sestavlja skupina predmetov ali je sestavljen iz izdelkov, uvršča po pogojih Harmoniziranega sistema v eno tarifno številko, potem celota pomeni enoto kvalifikacije,
- b) kadar je pošiljka sestavljena iz določenega števila enakih izdelkov, ki se uvrščajo v enako tarifno

številko Harmoniziranega sistema, je treba pri uporabi določb tega protokola vsak izdelek obravnavati posebej.

2. Če je v skladu s Temeljnim pravilom 5 za uporabo Harmoniziranega sistema embalaža vključena v izdelek zaradi uvrščanja, mora biti vključena tudi pri določanju porekla.

#### 9. člen

##### **Dodatki, nadomestni deli in orodje**

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

#### 10. člen

##### **Garniture**

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

#### 11. člen

##### **Nevtralni elementi**

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

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

### **III. ODDELEK**

#### **ZAHTEVE GLEDE OZEMLJA**

#### 12. člen

##### **Načelo teritorialnosti**

1. Pogoji, določeni v II. oddelku, ki se nanašajo na pridobitev statusa blaga s poreklom, morajo biti v Sloveniji ali Latviji izpolnjeni neprekinjeno, razen kot je določeno v 4. členu.

2. Če se blago s poreklom, izvoženo iz Slovenije ali iz Latvije v drugo državo, vrne, se z izjemo določb 4. člena mora

šteti za blago brez porekla, razen če se carinskim organom lahko zadovoljivo dokaže:

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

#### 13. člen

##### **Neposredni prevoz**

1. Preferencialna obravnava, predvidena s tem sporazumom, se uporablja samo za izdelke, ki izpolnjujejo zahteve tega protokola in se prevažajo neposredno med Slovenijo in Latvijo ali čez ozemlja drugih držav, omenjenih v 4. členu. Vendar se izdelki, ki sestavljajo eno samo nedeljeno pošiljko, lahko prevažajo čez druga ozemlja, če do tega pride, s pretovarjanjem ali začasnim skladiščenjem na teh ozemljih pod pogojem, da je blago v državi tranzita ali skladiščenja ostalo pod nadzorom carinskih organov in da na njem niso bili opravljeni drugi postopki, razen raztovarjanja, ponovnega natovarjanja ali kakršni koli postopki za ohranitev blaga v dobrem stanju.

Izdelki s poreklom se lahko pošiljajo po cevovodih čez ozemlja, ki niso ozemlja Slovenije ali Latvije.

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

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

#### 14. člen

##### **Razstave**

1. Za izdelke s poreklom, ki se pošiljajo na razstavo v drugo državo razen tistih, ki so omenjene v 4. členu in so po razstavi prodani za uvoz v Slovenijo ali v Latvijo, veljajo pri uvozu ugodnosti po določbah tega sporazuma pod pogojem, da se carinskim organom zadovoljivo dokaže, da:

- a) je izvoznik te izdelke poslal iz Slovenije ali iz Latvije v državo, v kateri je razstava in jih tam razstavljal;

- b) je ta izvoznik izdelke prodal ali drugače odstopil osebi v Sloveniji ali v Latviji;
  - c) so bili izdelki med razstavo ali takoj zatem poslani v enakem stanju, kot so bili poslani na razstavo, in
  - d) izdelki od tedaj, ko so bili poslani na razstavo, niso bili uporabljeni za noben drug namen kot za predstavitev na razstavi.
2. Dokazilo o poreklu mora biti izdano ali sestavljeno v skladu z določbami V. oddelka in predloženo carinskemu organom države uvoznice na običajen način. V njem morata biti navedena naziv in naslov razstave. Po potrebi se lahko zahtevajo dodatna pisna dokazila o pogojih, pod katerimi so bili razstavljeni.
  3. Prvi odstavek se uporablja za vse trgovinske, industrijske, kmetijske ali obrtne razstave, sejme ali podobne javne prireditve ali prikaze, ki niso organizirani v zasebne namene v trgovinah ali poslovnih prostorih zaradi prodaje tujih izdelkov in med katerimi izdelki ostanejo pod carinskim nadzorom.

#### IV. ODDELEK

##### POVRAČILO CARINE ALI OPROSTITEV PLAČILA CARINE

###### 15. člen

##### Prepoved povračila carine ali oprostitve plačila carine

1. Za materiale brez porekla, ki se uporabijo pri izdelavi izdelkov s poreklom iz Slovenije ali iz Latvije ali iz ene od drugih držav, omenjenih v 4. členu, za katere se izda ali sestavi dokazilo o poreklu v skladu z določbami V. oddelka, se v Sloveniji ali v Latviji ne morejo uveljavljati kakršna koli povračila carine ali oprostitve plačila carine.
2. Prepoved iz prvega odstavka se nanaša na kakršno koli delno ali celotno povračilo, odpustitev ali neplačilo carinskih dajatev ali dajatev, ki imajo enakovredni učinek, ki se lahko uporablja v Sloveniji ali v Latviji, izrecno ali z učinkom za materiale, uporabljene pri izdelavi, takrat ko se izdelki, pridobljeni iz omenjenih materialov, izvozijo in ne, če tam ostanejo za domačo porabo.
3. Izvoznik izdelkov, na katere se nanaša dokazilo o poreklu, mora biti pripravljen, da na zahtevo carinskih organov kadar koli predloži vse ustrezne dokumente, ki dokazujejo, da za materiale brez porekla, uporabljene pri izdelavi teh izdelkov, ni bilo prejeto povračilo carine in da so bile vse carinske dajatve ali dajatve z enakovrednim učinkom, ki se uporabljajo za take materiale, dejansko plačane.

4. Določbe prvega do tretjega odstavka se prav tako uporabljajo za embalažo v smislu drugega odstavka 8. člena, za dodatke, nadomestne dele in orodje v smislu 9. člena in za izdelke v garniturah v smislu 10. člena, če so taki predmeti brez porekla.
5. Določbe prvega do četrtega odstavka se uporabljajo samo za materiale, za katere velja ta sporazum. Nadalje ne preprečujejo uporabe sistema cenovnih nadomestil, ki se uporabljajo pri izvozu kmetijskih izdelkov v skladu z določbami tega sporazuma.
6. Ne glede na prvi odstavek lahko Slovenija ali Latvija uporabljata sistem povračila carine ali oprostitve plačila carinskih dajatev ali dajatev z enakovrednim učinkom, ki se uporabljajo za materiale, uporabljene pri proizvodnji izdelkov s poreklom, ob upoštevanju naslednjih določb:
  - a) za izdelke, ki spadajo v 25. do 49. in 64. do 97. poglavja Harmoniziranega sistema, se lahko zadrži 5-odstotna carinska dajatev ali tista nižja stopnja, ki velja v Sloveniji ali v Latviji;
  - b) za izdelke, ki spadajo v 50. do 63. poglavje Harmoniziranega sistema, se lahko zadrži 10-odstotna carinska dajatev ali tista nižja stopnja, ki velja v Sloveniji ali v Latviji.

Določbe tega odstavka se uporabljajo do 31. decembra 1998 in se lahko ob soglasju ponovno pregledajo.

#### V. ODDELEK

##### DOKAZILO O POREKLU

###### 16. člen

##### Splošne zahteve

1. Za izdelke s poreklom iz Slovenije pri uvozu v Latvijo ter za izdelke s poreklom iz Latvije pri uvozu v Slovenijo veljajo ugodnosti tega sporazuma ob predložitvi bodisi:
  - a) potrdila o prometu blaga EUR.1, katerega vzorec je v Prilogi III, ali
  - b) v primerih, določenih v prvem odstavku 21. člena, izjave izvoznika, katere besedilo je v Prilogi IV, na računu, obvestilu o odpremi ali drugem trgovinskem dokumentu, ki dovolj natančno opisuje te izdelke, da jih je mogoče prepoznati (v nadaljevanju "izjava na računu").
2. Ne glede na prvi odstavek za izdelke s poreklom v smislu tega protokola v primerih, kot jih določa 26. člen, veljajo ugodnosti tega sporazuma, ne da bi bilo treba predložiti kateri koli zgoraj navedeni dokument.

## 17. člen

**Postopek izdaje potrdila o prometu blaga EUR.1**

1. Potrdilo o prometu blaga EUR.1 izdajo carinski organi države izvoznice na podlagi pisne zahteve izvoznika ali njegovega pooblaščenega zastopnika na izvoznikovo odgovornost.
2. V ta namen izpolni izvoznik ali njegov pooblaščen zastopnik obrazca potrdil o prometu blaga EUR.1 in zahteve za potrdilo o prometu, katerih vzorca sta v Prilogi III. Obrazci se izpolnijo v enem od jezikov, v katerih je sestavljen ta sporazum in v skladu z določbami domačega prava države izvoznice. Če so pisani z roko, morajo biti izpolnjeni s črnilom in s tiskanimi črkami. Izdelki morajo biti opisani v za to predvideni rubriki brez praznih vmesnih vrstic. Če rubrika ni v celoti zapolnjena, je treba pod zadnjo vrstico opisa potegniti vodoravno črto in prečrtati prazen prostor pod njo.
3. Izvoznik, ki vlaga zahtevo za izdajo potrdila o prometu blaga EUR.1, mora biti pripravljen, da na zahtevo carinskih organov države izvoznice, v kateri se izda potrdilo o prometu blaga EUR.1, kadar koli predloži vse ustrezne dokumente, ki dokazujejo status izdelkov s poreklom kot tudi izpolnitev drugih zahtev tega protokola.
4. Potrdilo o prometu blaga EUR.1 izdajo carinski organi Slovenije ali Latvije, če se izdelki lahko štejejo za izdelke s poreklom iz Slovenije, Latvije ali iz ene od drugih držav, omenjenih v 4. členu ter izpolnjujejo druge zahteve tega protokola.
5. Carinski organi, ki izdajo potrdila EUR.1, ukrenejo vse potrebno za preverjanje porekla blaga in izpolnjevanje drugih zahtev tega protokola. V ta namen imajo pravico zahtevati katero koli dokazilo in opraviti kakršen koli pregled izvoznikovih poslovnih knjig ali kakršen koli drug pregled, ki se jim zdi potreben. Carinski organi, ki izdajo potrdila EUR.1, tudi zagotovijo, da so obrazci, navedeni v drugem odstavku, pravilno izpolnjeni. Zlasti morajo preveriti ali je prostor, namenjen opisu izdelkov, izpolnjen tako, da izključuje vse možnosti pripisov z namenom goljufije.
6. Datum izdaje potrdila o prometu blaga EUR.1 mora biti naveden v rubriki št. 11 potrdila.
7. Potrdilo o prometu blaga EUR.1 izdajo carinski organi in ga dajo izvozniku na razpolago takoj, ko je dejanski izvoz opravljen ali zagotovljen.

## 18. člen

**Naknadno izdana potrdila o prometu blaga EUR.1**

1. Ne glede na sedmi odstavek 17. člena se potrdilo o prometu blaga EUR.1 izjemoma lahko izda tudi po izvozu izdelkov, na katere se nanaša:

a) če ni bilo izdano ob izvozu zaradi napak ali nenamernih opustitev ali posebnih okoliščin, ali

b) če se carinskim organom zadovoljivo pojasni, da je bilo potrdilo o prometu blaga EUR.1 izdano, vendar ob uvozu iz tehničnih razlogov ni bilo sprejeto.

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

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

4. Naknadno izdana potrdila o prometu blaga EUR.1 morajo imeti enega od teh zaznamkov:

"ISSUED RETROSPECTIVELY", "IZDANO NAKNADNO", "IZDOTS PĚC PREĀU EKSPORTA", "IŠDUOTAS PO EKSPORTAVIMO", "NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI", "ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE", "EKΔOΘEN EK TΩN YΣTEPΩN", "EXPEDIDO A POSTERIORI", "EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN", "UTFÄRDAT I EFTERHAND", "ÜTGEFID EFTIR Á", "UTSTEDT SENERE".

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

## 19. člen

**Izdaja dvojnika potrdila o prometu blaga EUR.1**

1. Če je bilo potrdilo o prometu blaga EUR.1 ukradeno, izgubljeno ali uničeno, lahko izvoznik carinske organe, ki so ga izdali, zaprosi za dvojnik, sestavljen na podlagi izvoznih dokumentov, ki jih imajo.

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

"DUPLICATE", "DVOJNIK", "DUBLIKÄTS", "DUBLIKATAS", "DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE", "ANTIΓΡΑΦΟ", "DUPLICADO", "SEGUNDA VIA", "EFTIRRIT", "KAKSOISKAPPALE".

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

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

## 20. člen

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

Če so izdelki s poreklom dani pod nadzor carinskih organov v Sloveniji ali v Latviji, je mogoče zamenjati prvotno dokazilo o poreklu z enim ali več potrdili o poreklu blaga EUR.1 za pošiljanje vseh ali nekaterih teh izdelkov drugam v Sloveniji ali v Latviji. Nadomestno potrdilo oziroma nadomestna potrdila o prometu blaga EUR.1 izdajo carinski organi, pod nadzorom katerih so bili dani izdelki.

## 21. člen

**Pogoji za izjavo na računu**

1. Izjavo na računu, omenjeno v pododstavku (b) prvega odstavka 16. člena, lahko da:
  - a) pooblaščen izvoznik v smislu 22. člena ali
  - b) kateri koli izvoznik za vsako pošiljko, ki jo sestavlja en ali več paketov, ki vsebujejo izdelke s poreklom, katerih skupna vrednost ne presega 6000 ekujev.
2. Izjavo na računu je možno dati, če se izdelki, na katere se nanaša, lahko štejejo za izdelke s poreklom iz Slovenije ali Latvije ali iz ene od drugih držav, omenjenih v 4. členu in ki izpolnjujejo druge zahteve tega protokola.
3. Izvoznik, ki daje izjavo na računu, mora biti pripravljen, da na zahtevo carinskih organov države izvoznice kadar koli predloži vse ustrezne dokumente, ki dokazujejo status porekla blaga kot tudi izpolnitev drugih zahtev tega protokola.
4. Izjavo, katere besedilo je v Prilogi IV, mora izvoznik natipkati ali odtisniti na račun, obvestilo o odpremi ali drug trgovinski dokument v eni od jezikovnih različic, ki so navedene v tej prilogi, v skladu z določbami domačega prava države izvoznice. Če je pisana z roko, mora biti napisana s črnilom in s tiskanimi črkami.
5. Izjave na računu morajo imeti originalni lastnoročni podpis izvoznika. Vendar se od pooblaščenega izvoznika v smislu 22. člena ne zahteva, da podpisuje take izjave pod pogojem, da se carinskim organom države izvoznice pisno zaveže, da sprejema polno odgovornost za vsako izjavo na računu, po kateri ga je mogoče prepoznati, kot da jo je lastnoročno podpisal.
6. Izjavo na računu lahko da izvoznik ob izvozu izdelkov, na katere se nanaša, ali naknadno pod pogojem, da je predložena carinskim organom v državi izvoznici najkasneje v dveh letih po uvozu izdelkov, na katere se nanaša.

## 22. člen

**Pooblaščen izvoznik**

1. Carinski organi države izvoznice lahko pooblastijo katerega koli izvoznika, ki pogosto pošilja izdelke po tem sporazumu, da daje izjave na računu ne glede na vrednost izdelkov, na katere se nanaša. Izvoznik, ki prosi za tako pooblastilo, mora carinskim organom predložiti zadovoljiva dokazila o statusu porekla teh izdelkov in izpolnjevanju drugih zahtev tega protokola.
2. Carinski organi lahko odobrijo status pooblaščenega izvoznika po kakršnih koli pogojih, ki so po njihovem mnenju primerni.
3. Carinski organi dodelijo pooblaščenemu izvozniku številko carinskega pooblastila, ki mora biti na izjavi na računu.
4. Carinski organi spremljajo in nadzirajo kako pooblaščen izvoznik uporablja pooblastila.
5. Carinski organi lahko kadar koli umaknejo pooblastilo. To morajo storiti, kadar pooblaščen izvoznik ne daje več jamstev, navedenih v prvem odstavku, ne izpolnjuje pogojev, navedenih v drugem odstavku, ali drugače nepravilno uporablja pooblastilo.

## 23. člen

**Veljavnost dokazila o poreklu**

1. Dokazilo o poreklu velja štiri mesece od datuma izdaje v državi izvoznici in mora biti v tem roku predloženo carinskim organom države uvoznice.
2. Dokazila o poreklu, ki so carinskim organom države uvoznice predložena po izteku roka za predložitev, določenega v prvem odstavku, se lahko sprejmejo zaradi uporabe preferencialne obravnave, če jih zaradi izjemnih okoliščin ni bilo možno predložiti do postavljenega končnega datuma.
3. V drugih primerih zakasnele predložitve lahko carinski organi države uvoznice sprejmejo dokazila o poreklu, če so jim bili izdelki predloženi pred tem končnim datumom.

## 24. člen

**Predložitev dokazila o poreklu**

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

## 25. člen

**Uvoz po delih**

Kadar se na zahtevo uvoznika in po pogojih, ki jih predpišejo carinski organi države uvoznice, razstavljeni ali

nesestavljeni izdelki v smislu odstavka (a) Temeljnega pravila 2 za uporabo Harmoniziranega sistema, ki spadajo v XVI. in XVII. oddelek ali v tarifni številki 7308 in 9406 Harmoniziranega sistema, uvažajo po delih, se za take izdelke pri prvem delnem uvozu carinskim organom predloži eno samo dokazilo o poreklu.

## 26. člen

**Izjeme pri dokazilu o poreklu**

1. Izdelki, ki jih posamezniki kot majhne pakete pošiljajo drugim posameznikom ali so del osebne prtljage potnikov, se priznavajo za izdelke s poreklom, ne da bi bilo treba predložiti dokazilo o poreklu, pod pogojem, da se taki izdelki ne uvažajo v trgovinske namene in je bila dana izjava, da ustrezajo zahtevam tega protokola, in ni dvoma o resničnosti take izjave. Če se izdelki pošiljajo po pošti, se izjava lahko napiše na carinsko deklaracijo C2/CP3 ali na list papirja, ki se priloži temu dokumentu.
2. Občasni uvozi, pri katerih gre le za izdelke za osebno uporabo prejemnikov ali potnikov ali njihovih družin, se ne štejejo za uvoze v trgovinske namene, če je iz narave in količine izdelkov očitno, da niso namenjeni za trgovanje.
3. Poleg tega skupna vrednost teh izdelkov ne sme presežati 500 ekujev pri majhnih paketih ali 1200 ekujev pri izdelkih, ki so del osebne prtljage potnikov.

## 27. člen

**Spremljajoči dokumenti**

Dokumenti, omenjeni v tretjem odstavku 17. člena in tretjem odstavku 21. člena, ki se uporabljajo za dokazovanje, da se izdelki, zajeti s potrdilom o prometu blaga EUR.1 ali izjavo na računu, lahko štejejo za izdelke s poreklom iz Slovenije ali iz Latvije ali iz ene od drugih držav, omenjenih v 4. členu, in izpolnjujejo druge zahteve tega protokola, so med drugim lahko tudi:

- a) neposredno dokazilo o postopkih, ki jih je opravil izvoznik ali dobavitelj za pridobitev tega blaga, kot so na primer vsebovani v njegovih poslovnih knjigah ali notranjem knjigovodstvu;
- b) dokumenti, ki dokazujejo status porekla uporabljenih materialov, izdani ali sestavljeni v Sloveniji ali Latviji, kadar se taki dokumenti uporabljajo v skladu z domačim pravom;
- c) dokumenti, ki dokazujejo postopek obdelave ali predelave materialov v Sloveniji ali v Latviji, izdani ali sestavljeni v Sloveniji ali v Latviji, kjer se uporabljajo v skladu z domačim pravom;
- d) potrdila o prometu blaga EUR.1 ali izjave na računih, ki dokazujejo status porekla uporabljenih materialov, izdana ali sestavljena v Sloveniji ali v Latviji v skladu s tem protokolom ali v eni od drugih držav, omenjenih v 4.

členu, v skladu s pravili o poreklu, ki so enaka kot pravila v tem protokolu.

## 28. člen

**Hramba dokazil o poreklu in spremljajočih dokumentov**

1. Izvoznik, ki vlaga zahtevo za izdajo potrdila o prometu blaga EUR.1, mora vsaj tri leta hraniti dokumente, navedene v tretjem odstavku 17. člena.
2. Izvoznik, ki daje izjavo na računu, mora vsaj tri leta hraniti kopijo te izjave kot tudi dokumente, navedene v tretjem odstavku 21. člena.
3. Carinski organi države izvoznice, ki izdajajo potrdilo o prometu blaga EUR.1, morajo vsaj tri leta hraniti zahteve, navedene v drugem odstavku 17. člena.
4. Carinski organi države uvoznice morajo vsaj tri leta hraniti potrdila o prometu blaga EUR.1 in izjave na računih, ki so jim bili predloženi.

## 29. člen

**Razlike in formalne napake**

1. Če so ugotovljene manjše razlike med navedbami na dokazilu o poreklu in tistimi na dokumentih, ki so bili predloženi carinskemu organu zaradi izpolnjevanja uvoznih formalnosti za izdelke, to ne pomeni *ipso facto* ničnosti omenjenega dokazila, če se pravilno ugotovi, da ta dokument ustreza predloženim izdelkom.
2. Očitne formalne napake, kot so npr. tipkarske, na dokazilu o poreklu ne morejo biti razlog za zavrnitev, če te napake ne ustvarjajo dvomov o pravilnosti navedb v tem dokumentu.

## 30. člen

**Zneski, izraženi v ekujih**

1. Zneske v valuti države izvoznice, ki ustrezajo zneskom, izraženim v ekujih, določi država izvoznica in jih sporoči državi uvoznici.
2. Kadar so zneski višji od ustreznih zneskov, ki jih je določila država uvoznica, jih mora slednja sprejeti, če so izdelki zaračunani v valuti države izvoznice. Kadar so izdelki zaračunani v valuti druge države, omenjene v 4. členu, mora država uvoznica priznati zneske, ki jih je ta država uradno sporočila.
3. Zneski, ki jih je treba uporabljati v valuti katere koli države, so protivrednosti zneskov v valuti te države, izraženi v ekujih na prvi delovni dan v oktobru 1995.
4. Skupni odbor na zahtevo Slovenije in Latvije pregleda v ekujih izražene zneske in njihovo protivrednost v domačih valutah Slovenije ali Latvije. Skupni odbor ob tem pregledu zagotovi, da se zneski, ki jih je treba uporabljati, ne bodo znižali v nobeni domači valuti in bo nadalje upošteval zaželeno ohranjanje realnih učinkov

teh vrednostnih omejitev. V ta namen se lahko odloči za spremembo zneskov, izraženih v ekujih.

## VI. ODDELEK

### DOGOVORI O UPRAVNEM SODELOVANJU

#### 31. člen

##### Medsebojno sodelovanje

1. Carinski organi Slovenije in Latvije si medsebojno izmenjajo vzorčne odtise žigov, ki jih uporabljajo njihovi carinski organi pri izdajanju potrdil o prometu blaga EUR.1, in naslove carinskih organov, odgovornih za izdajo potrdil o prometu blaga EUR.1 in za preverjanja teh potrdil in izjav na računih.
2. Da bi zagotovili pravilno uporabo tega protokola, si Slovenija in Latvija preko pristojnih carinskih uprav medsebojno pomagata pri preverjanju verodostojnosti potrdil o prometu blaga EUR.1 ali izjav na računih ter točnosti informacij, ki so tam navedene.

#### 32. člen

##### Preverjanje dokazil o poreklu

1. Dokazila o poreklu se naknadno preverjajo naključno ali kadar carinski organi države uvoznice upravičeno dvomijo o pristnosti teh dokumentov, statusu porekla teh izdelkov ali izpolnitvi drugih zahtev tega protokola.
2. Zaradi izvajanja določb prvega odstavka morajo carinski organi države uvoznice vrniti potrdilo o prometu blaga EUR.1 in račun, če je bil predložen, izjavo na računu ali kopijo teh dokumentov carinskemu organom države izvoznice, in če tako ustreza, navesti razloge za poizvedbo. V podporo zahtevi za preverjanje se pošlje vsak pridobljen dokument ali informacija, ki kaže, da so podatki na dokazilu o poreklu napačni.
3. Preverjanje opravljajo carinski organi države izvoznice. V ta namen imajo pravico zahtevati katero koli dokazilo in opraviti kakršen koli pregled izvoznikovih poslovnih knjig ali kateri koli drug pregled, za katerega menijo, da je potreben.
4. Če se carinski organi države uvoznice odločijo, da bodo začasno prenehali priznavati preferencialno obravnavo za take izdelke, medtem ko čakajo na izide preverjanja, morajo uvozniku ponuditi sprostitev blaga, pogojeno z varnostnimi ukrepi, ki se jim zdijo potrebni.
5. Carinski organi, ki so zahtevali preverjanje, morajo biti o izidih tega preverjanja čim prej obveščeni. Izidi morajo jasno pokazati, ali so dokumenti pristni in če se izdelki, na katere se nanašajo, lahko štejejo za izdelke s poreklom iz Slovenije, Latvije ali iz ene od drugih držav, ki so omenjene v 4. členu ter izpolnjujejo druge zahteve tega protokola.

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

#### 33. člen

##### Reševanje sporov

Če pride do sporov v zvezi s postopki preverjanja iz 32. člena, ki jih ni mogoče rešiti med carinskimi organi, ki zahtevajo preverjanje, in carinskimi organi, odgovornimi za izvedbo tega preverjanja, ali če se pojavi vprašanje glede razlage tega protokola, jih je treba predložiti Skupnemu odboru.

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

#### 34. člen

##### Kazni

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

#### 35. člen

##### Proste cone

1. Slovenija in Latvija ukreneta vse potrebno da zagotovita, da se izdelki, s katerimi se trguje na podlagi dokazila o poreklu in za katere med prevozom uporabljata prosto cono na svojem ozemlju, ne zamenjajo z drugimi izdelki ter da na njih ne bodo opravljeni drugi postopki, razen običajnih, ki so potrebni za preprečevanje njihovega poslabšanja.
2. Če se kot izjema od določb iz prvega odstavka izdelki s poreklom iz Slovenije ali Latvije, ki imajo dokazilo o poreklu, uvozijo v prosto cono na podlagi dokazila o poreklu in se na njih opravijo predelave ali obdelave, odgovorni organi na izvoznikovo zahtevo izdajo novo potrdilo o prometu blaga EUR.1, če je opravljena obdelava ali predelava v skladu z določbami tega protokola.

## VII. ODDELEK

### KONČNE DOLOČBE

#### 36. člen

##### Blago na poti in v skladiščenu

Blago, ki ustreza določbam II. oddelka in ki je na dan začetka veljavnosti tega sporazuma bodisi na poti ali v začasnem skladiščenu v Sloveniji ali Latviji, v carinskem



skladišču ali prosti coni, se lahko sprejme kot blago s poreklom pod pogojem, da se v štirih mesecih od tega datuma carinskim organom uvozne države predloži dokazilo o poreklu, ki je bilo naknadno sestavljeno in vse dokumente, ki dodatno dokazujejo okoliščine prevoza.

#### 37. člen

##### Pododbor za carinske zadeve in vprašanja porekla

V okviru Skupnega odbora se ustanovi pododbor za carinske zadeve in vprašanja porekla da pomaga pri opravljanju njegovih nalog ter zagotavlja nenehno obveščanje in posvetovanja med strokovnjaki.

Sestavljajo ga strokovnjaki iz Slovenija in Latvije, ki so odgovorni za vprašanja v zvezi s carinskimi zadevami in poreklom blaga.

#### 38. člen

##### Nepreferencialna obravnava

Za izvajanje 2. člena tega protokola se vsak izdelek s poreklom iz pogodbenice tega sporazuma ob izvozu v drugo pogodbenico tega sporazuma šteje za nepreferencialni izdelek v času ali v obdobjih, v katerih zadnja omenjena pogodbenica tega sporazuma uporablja carinske stopnje, veljavne za tretje države ali katere koli ustrezne zaščitne ukrepe za take izdelke v skladu s tem sporazumom.

#### 39. člen

##### Spremembe protokola

Skupni odbor lahko odloči, da spremeni določbe tega protokola.

## PRILOGA I

### Uvodne opombe k seznamu v Prilogi II

#### Opomba 1:

Seznam določa pogoje, ki se zahtevajo za vse izdelke, da bi se lahko šteli za zadosti obdelane ali predelane v smislu 6. člena tega protokola.

#### Opomba 2:

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

2.2 Če je v 1. stolpcu združenih več tarifnih števil ali pa je navedena številka poglavja in je zato opis izdelkov v 2.

stolpcu splošen, se zraven navedena pravila v 3. ali 4. stolpcu uporabljajo za vse izdelke, ki se po Harmoniziranem sistemu uvrščajo v tarifne številke tega poglavja ali v katere koli tarifne številke, združene v 1. stolpcu.

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

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

#### Opomba 3:

3.1 Določbe 6. člena tega protokola za izdelke, ki so pridobili status blaga s poreklom in so uporabljeni pri izdelavi drugih izdelkov, se uporabljajo ne glede na to, ali je bil ta status pridobljen v tovarni, v kateri se izdelki uporabljajo, ali v drugi tovarni v Sloveniji ali v Latviji.

Na primer:

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

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

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

3.3 Če pravilo določa, da se lahko uporabijo "materiali iz katere koli tarifne številke", se ne glede na opombo 3.2 lahko uporabijo materiali iz iste tarifne številke kot izdelek, ki pa morajo upoštevati kakršne koli posebne omejitve, ki jih pravilo tudi lahko vsebuje. Seveda pa izraz "izdelava iz materialov iz katere koli tarifne številke, všteti druge materiale iz tarifne številke..." pomeni, da se lahko uporabijo samo materiali, uvrščeni v isto tarifno

številko kot izdelek z drugačnim opisom, kot je opis izdelka v 2. stolpcu seznama.

- 3.4 Kadar pravilo na seznamu določa, da se izdelek lahko izdelava iz več kot enega materiala, to pomeni, da se lahko uporabi kateri koli material ali več materialov. Ni pa treba uporabiti vseh.

Na primer:

Pravilo za tkanine iz HS 5208 do 5212 določa, da se lahko uporabijo naravna vlakna, prav tako pa se lahko med drugimi materiali uporabijo tudi kemični materiali. To pa ne pomeni, da je treba uporabiti oboje, uporabi se lahko eno ali drugo ali oboje.

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

Na primer:

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

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

Na primer:

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

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

#### Opomba 4:

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

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

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

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

#### Opomba 5:

- 5.1 Če se za izdelek v seznamu navaja ta opomba, se za katere koli osnovne tekstilne materiale, uporabljene pri njihovi izdelavi in ki upoštevana skupaj ne presegajo 10% skupne teže vseh uporabljenih osnovnih tekstilnih materialov, ne uporabljajo pogoji, določeni v 3. stolpcu seznama (glej tudi opombi 5.3 in 5.4 spodaj).
- 5.2 Vendar pa se dovoljeno odstopanje iz opombe 5.1 lahko uporabi le za mešane izdelke, ki so narejeni iz dveh ali več osnovnih tekstilnih materialov.

Osnovni tekstilni materiali so:

- svila
- volna
- groba živalska dlaka
- fina živalska dlaka
- konjska žima
- bombaž
- materiali za izdelavo papirja in papir
- lan
- konoplja
- juta in druga tekstilna vlakna iz ličja
- sisal in druga tekstilna vlakna iz rodu agav
- kokosova vlakna, abaka, ramija in druga rastlinska tekstilna vlakna
- sintetični filamenti
- umetni filamenti
- prevodni filamenti
- sintetična rezana vlakna iz polipropilena
- sintetična rezana vlakna iz poliestra
- sintetična rezana vlakna iz poliamida
- sintetična rezana vlakna iz poliakrilonitrila
- sintetična rezana vlakna iz polimida
- sintetična rezana vlakna iz politetrafluoretilena
- sintetična rezana vlakna iz polifenilensulfida
- sintetična rezana vlakna iz polivinilklorida
- druga sintetična rezana vlakna
- umetna rezana vlakna iz viskoze
- druga umetna rezana vlakna
- preja iz poliuretana, laminirana s fleksibilnimi segmenti polietra, povezana ali ne,

- preja iz poliuretana, laminirana s fleksibilnimi segmenti poliestra, povezana ali ne,
- izdelki iz tarifne številke 5605 (metalizirana preja), ki vključujejo trak z jedrom iz aluminijaste folije ali z jedrom iz plastičnega sloja, prevlečenega ali ne z aluminijastim prahom, širine do 5 mm, kjer so plasti zlepljene s prozornim ali obarvanim epilom med dvema plastičnima slojema,
- drugi izdelki iz tarifne številke 5605.

Na primer:

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

Na primer:

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

Na primer:

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

Na primer:

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

Na primer:

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

prejo in/ali bombažna vlakna na tej stopnji izdelave, pod pogojem, da so izpolnjene zahteve glede teže.

- 5.3 Za izdelke, ki vsebujejo "prejo iz poliuretana, laminirano s fleksibilnimi segmenti polietra, povezano ali ne", je to dovoljeno odstopanje pri preji 20 %.
- 5.4 Za izdelke, ki vsebujejo "trak z jedrom iz aluminijaste folije ali z jedrom iz plastičnega sloja, prevlečenega ali ne z aluminijastim prahom, širine do 5 mm, kjer so plasti zlepljene z lepilom med dvema plastičnima slojema", je dovoljeno odstopanje pri traku 30 %.

#### Opomba 6:

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

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

Na primer:

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

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

#### Opomba 7:

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

- a) vakuumaska destilacija;
- b) ponovna destilacija z zelo natančnim procesom frakcioniranja<sup>1</sup>;
- c) razbijanje (kreking);
- d) preoblikovanje (reforming);

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

- e) ekstrakcija s pomočjo izbranih topil;
- f) proces, ki vsebuje vse naslednje postopke: obdelavo s koncentrirano žveplovo kislino, oleumom ali žveplovim anhidridom; nevtralizacijo z alkalnimi sredstvi; razbarvanje in očiščevanje z naravno aktivno prstjo, aktivirano prstjo, aktiviranim ogljem ali boksitom;
- g) polimerizacija;
- h) alkilizacija;
- i) izomerizacija.

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

- a) vakuumaska destilacija;
- b) ponovna destilacija z zelo natančnim procesom frakcioniranja<sup>1</sup>;
- c) razbijanje (kreking);
- d) preoblikovanje (reforming);
- e) ekstrakcija s pomočjo izbranih topil;
- f) proces, ki vsebuje vse naslednje postopke: obdelavo s koncentrirano žveplovo kislino, oleumom ali žveplovim anhidridom; nevtralizacijo z alkalnimi sredstvi; razbarvanje in očiščevanje z naravno aktivno prstjo, aktivirano prstjo, aktiviranim ogljem ali boksitom;
- g) polimerizacija;

- h) alkilizacija;
- i) izomerizacija;
- k) samo za težka olja, ki se uvrščajo v tarifno številko ex 2710, razžveplanje z vodikom, ki povzroči redukcijo vsaj 85 % vsebine žvepla pri obdelanih izdelkih (metoda ASTM D 1266-59 T);
- l) samo za izdelke, ki se uvrščajo v tarifno številko 2710, deparafinizacija s postopkom, ki ni filtriranje;
- m) samo za težka olja, ki se uvrščajo v tarifno številko ex 2710, obdelava z vodikom pri pritisku nad 20 barov in temperaturi nad 250°C, z uporabo katalizatorja, razen obdelave za razžveplanje, kadar je vodik aktivni element v kemični reakciji. Vendar se nadaljnja obdelava olj za mazanje iz tarifne številke ex 2710 (npr. končna obdelava z vodikom ali razbarvanje), še posebno takrat, kadar se želi izboljšati barva ali obstojnost, ne šteje za specifični proces;
- n) samo za goriva, ki se uvrščajo v tarifno številko ex 2710, atmosferska destilacija pod pogojem, da manj kot 30 % prostornine teh izdelkov, vključno z izgubami, destilira pri 300°C metodi ASTM D 86;
- o) samo za težka olja razen plinskih olj in kurilnih olj, ki se uvrščajo v tarifno številko ex 2710, obdelava s pomočjo visokofrekvenčnih razelektritev skozi krtačke.

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

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

## PRILOGA II

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

*Izdelki v seznamu niso v celoti zajeti s sporazumom. Zato je treba upoštevati tudi ostale dele sporazuma.*

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1. pgl.	Žive živali	Vse živali iz 1. poglavja morajo biti v celoti pridobljene.	
2. pgl.	Meso in užitni mesni klavnični izdelki	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 1.in 2. poglavja v celoti pridobljeni.	
3. pgl.	Ribe in raki, mehkužci in drugi vodni nevretenčarji	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.	
ex 4. pgl.  0403	Mlečni izdelki; ptičja jajca; naravni med; užitni izdelki živalskega izvora, ki niso navedeni in ne zajeti na drugem mestu, razen za:  Pinjenec, kisl mleko in smetana, jogurt, kefir in drugo fermentirano ali skisano mleko in smetana, koncentrirano ali ne, z dodanim sladkorjem ali drugimi sladili, aromatizirano ali z dodanim sadjem, oreščki ali kakavom	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 4. poglavja v celoti pridobljeni.  Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 4. poglavja v celoti pridobljeni; - mora biti vsak uporabljen sadni sok (razen ananasovega, citroninega ali soka grenivke) iz tar. št. 2009 s poreklom; - vrednost vseh uporabljenih materialov iz 17.poglavja ne presega 30% cene izdelka franko tovarna.	
ex 5. pgl.  ex 0502	Izdelki živalskega izvora, ki niso navedeni in ne zajeti na drugem mestu; razen za:  Pripravljene ščetine in dlaka domačih ali divjih prašičev	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 5. poglavja v celoti pridobljeni.  Čiščenje, dezinfekcija, razvrščanje in izravnavanje ščetin in dlak.	
6. pgl.	Živo drevje in druge rastline; čebulice, korenine in podobno; rezano cvetje in okrasno listje	Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 6. poglavja v celoti pridobljeni; - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.	
7. pgl.	Užitne vrtnine in nekateri koreni in gomolji	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 7. poglavja v celoti pridobljeni.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8. pgl.	Užitno sadje in oreščki; lupine agrumov ali dinj in lubenic	Izdelava, pri kateri: - morajo biti vse uporabljeno sadje in oreščki v celoti pridobljeni; - vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % vrednosti cene izdelka franko tovarna.	
ex 9. pgl.	Kava, čaj, mate čaj in začimbe; razen za:	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 9. poglavja v celoti pridobljeni.	
0901	Kava, pražena ali nepražena ali brez kofeina; lupine in kožice kave; kavni nadomestki, ki vsebujejo kakršen koli odstotek kave	Izdelava iz materialov iz katere koli tarifne številke.	
0902	Čaj, pravi; aromatiziran ali ne	Izdelava iz materialov iz katere koli tarifne številke.	
ex 0910	Mešanice začimb	Izdelava iz materialov iz katere koli tarifne številke.	
10. pgl.	Žita	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 10. poglavja v celoti pridobljeni.	
ex 11 .pgl.	Izdelki mlinске industrije; slad; škrob; inulin; pšenično lepilo; razen za:	Izdelava, pri kateri morajo biti vsa uporabljena žita, užitne vrtnine, korenine in gomolji iz tar. št. 0714 ali sadje v celoti pridobljeni.	
ex 1106	Moka, zdrob in prah iz sušenih stročnic iz tar. št. 0713	Sušenje in mletje sušenih stročnic iz tar. št. 0708.	
12. pgl.	Oljna semena in plodovi; razno zrnje, semena in plodovi; industrijske ali zdravilne rastline; slama in krma	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 12. poglavja v celoti pridobljeni.	
1301	Šelak; naravne gume, smole, gumijske smole in oljne smole (na primer balzami)	Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz tar. št. 1301 ne sme presegati 50 % cene izdelka franko tovarna.	
1302	Rastlinski sokovi in ekstrakti; pektinske snovi; pektinati in pektati; agar-agar in druge sluzi ter sredstva za zgoščevanje, dobljeni iz rastlinskih proizvodov, modificirani ali nemodificirani:  - Sluzi in sredstva za zgoščevanje, dobljena iz rastlinskih proizvodov, modificirani  - Drugi	Izdelava iz nemodificiranih sluzi in sredstev za zgoščevanje.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
14. pgl.	Rastlinski materiali za pletarstvo; rastlinski izdelki, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 14. poglavja v celoti pridobljeni.	
ex 15. pgl.	Masti in olja živalskega ali rastlinskega izvora in izdelki njihovega razkrajanja; predelane užitne masti; voski živalskega ali rastlinskega izvora, razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar.št. izdelka.	
1501	Prašičja mast (vključno s salom) in piščančja mast, razen tiste iz tar. št. 0209 ali 1503		
	- Maščobe iz kosti ali odpadkov	Izdelava iz materialov iz katere koli tar. št. razen iz tar. št. 0203, 0206 ali 0207 ali kosti iz tar. št. 0506.	
	- Drugo	Izdelava iz prašičjega mesa ali užitnih klavničnih proizvodov iz tar. št. 0203 ali 0206 ali iz piščančjega mesa in užitnih klavničnih proizvodov iz tar. št. 0207.	
1502	Maščobe govedi, ovac ali koz, razen tistih iz tar. št. 1503:		
	- Maščobe iz kosti ali odpadkov	Izdelava iz materialov iz katere koli tar.št., razen tistih iz tar. št. 0201, 0202, 0204 ali 0206 ali kosti iz tar. št. 0506.	
	- Drugo	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.	
1504	Masti in olja rib ali morskih sesalcev ter njihove frakcije, prečiščeni ali neprečiščeni, toda kemično nemodificirani:		
	- Trdne frakcije	Izdelava iz materialov iz katere koli tar. št., všteti druge materiale iz tar. št. 1504.	
	- Drugo	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.	
ex 1505	Prečiščeni lanolin	Izdelava iz surove maščobe iz volne iz tar. št.1505.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1506	<p>Druge masti in olja živalskega izvora in njihove frakcije, prečiščene ali neprečiščene, toda kemično nemodificirane:</p> <ul style="list-style-type: none"> <li>- Trdne frakcije</li> <li>- Drugo</li> </ul>	<p>Izdelava iz materialov iz katere koli tar. št., v številski drugi tar. št. 1506.</p> <p>Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.</p>	
1507 do 1515	<p>Olja rastlinskega izvora in njihove frakcije:</p> <ul style="list-style-type: none"> <li>- Sojino olje, olje iz kikirikija, palmovo, kopre, palmovega jedra, babasu, tungovo in oiticica olje, mirtin vosek in japonski vosek, frakcije jojoba olja in olja za tehnične ali industrijske namene, razen za proizvodnjo hrane za človeško prehrano</li> <li>- Trdne frakcije, razen iz jojoba olja</li> <li>- Drugo</li> </ul>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Izdelava iz drugih materialov iz tar. št. 1507 do 1515.</p> <p>Izdelava, pri kateri morajo biti vsi uporabljeni rastlinski materiali v celoti pridobljeni.</p>	
1516	<p>Živalske ali rastlinske masti in olja in njihove frakcije, deloma ali v celoti hidrogenirani, interesterificirani, reesterificirani ali elaidinizirani, rafinirani ali nerafinirani, toda nadalje nepredelani</p>	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni;</li> <li>- vsi uporabljeni rastlinski materiali morajo biti v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.</li> </ul>	
1517	<p>Margarina; mešanice ali preparati iz masti ali olj živalskega ali rastlinskega izvora ali frakcij različnih masti ali olj iz tega poglavja, primerni za prehrano, razen jedilnih masti ali olj ali njihovih frakcij iz tar. št. 1516</p>	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- morajo biti vsi uporabljeni materiali iz 2. in 4. poglavja v celoti pridobljeni;</li> <li>- vsi uporabljeni rastlinski materiali morajo biti v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.</li> </ul>	
16. pgl.	<p>Izdelki iz mesa, rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev</p>	<p>Izdelava iz živali iz 1. poglavja. Vsi uporabljeni materiali iz 3. poglavja morajo biti v celoti pridobljeni.</p>	
ex 17. pgl	<p>Sladkor in sladkorni izdelki; razen za:</p>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka.</p>	



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 1701  1702	Sladkor iz sladkornega trsa ali sladkorne pese ter kemično čista saharoza, v trdnem stanju, z dodatkom arom ali barvil  Drugi sladkorji, vključno s kemično čisto laktozo, maltozo, glukozo in fruktozo, v trdnem stanju; sladkorni sirupi brez dodatkov za aromatiziranje ali barvil; umetni med in mešanice umetnega ter naravnega medu; karamelni sladkor:  - Kemično čista maltoza in fruktoza  - Drugi sladkorji v trdnem stanju z dodatki za aromatiziranje ali barvili  - Drugo	Izdelava, pri kateri vrednost katerega koli materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar. št. všteti druge materiale iz tar. št. 1702.  Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.  Izdelava, pri kateri morajo biti vsi uporabljeni materiali že s poreklom.	
ex 1703	Melase, dobljene pri ekstrakciji ali rafiniranju sladkorja, z dodatkom arom in barvil	Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	
1704	Sladkorni izdelki (všteti belo čokolado) brez kakava	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	
18. pgl.	Kakav in kakavovi izdelki	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	

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

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2008	<ul style="list-style-type: none"> <li>- Lupinasto sadje, brez dodanega sladkorja ali alkohola</li>   <li>- Kikirikijevo maslo; mešanice na osnovi žit; palmova jedra; koruza</li>   <li>- Drugi, razen sadja in lupinastega sadja, kuhani drugače kot v sopari ali vodi, brez dodanega sladkorja; zamrznjeni</li> </ul>	<p>Izdelava, pri kateri vrednost uporabljenega lupinastega sadja in oljnih semen s poreklom iz tar. št. 0801, 0802 in 1202 do 1207 presega 60 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar.št., kot je tar. št. izdelka;</li> <li>- vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.</li> </ul>	
2009	Sadni sokovi (tudi grozdni mošt) in zelenjavni sokovi, nefermentirani in brez dodanega alkohola, z dodatkom sladkorja ali drugih sladil ali brez njih	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka;</li> <li>- vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.</li> </ul>	
ex 21. pgl.	Razna živila, razen za:	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p>	
ex 2101	Ekstrakti, esence in koncentradi kave, čaja, mate čaja, pražene cikoriije in drugi kavni nadomestki	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka;</li> <li>- vsa uporabljena cikoriija mora biti v celoti pridobljena.</li> </ul>	
2103	<p>Omake in pripravki za omake; mešane začimbe in mešana začimbna sredstva; gorčična moka in zdrob in pripravljena gorčica:</p> <ul style="list-style-type: none"> <li>- Omake in pripravki za omake; mešane začimbe in mešana začimbna sredstva</li>   <li>- Gorčična moka in zdrob in pripravljena gorčica</li> </ul>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabi gorčična moka ali zdrob ali pripravljena gorčica.</p> <p>Izdelava iz materialov iz katere koli tarifne številke.</p>	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2104  2106	Juhe in ragu juhe in pripravki za te juhe  Živila, ki niso navedena in ne zajeta na drugem mestu	Izdelava iz materialov iz katere koli tarifne številke, razen pripravljenih ali konzerviranih vrtnin iz tar. št. 2002 do 2005.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	
ex 22.pgl.  2202  2208	Pijače, alkoholi in kis, razen za:  Vode, vstevši mineralne vode in sodavice, z dodanim sladkorjem ali drugimi sladili ali sredstvi za aromatiziranje ter druge brezalkoholne pijače, razen sadnih in zelenjavnih sokov, ki se uvrščajo v tar. št. 2009  Nedenaturirani etanol z vsebnostjo manj kot 80 vol.%; žganja, likerji in druge žgane alkoholne pijače	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka; - vse uporabljeno grozdje ali materiali, dobljeni iz grozdja, morajo biti v celoti pridobljeni.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost katerega koli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna; - mora biti vsak uporabljeni sadni sok (razen ananasovega, citroninega ali soka grenivke) že s poreklom.  Izdelava: - iz materialov, ki niso uvrščeni v tar. št. 2207 ali 2208; - pri kateri mora biti vse uporabljeno grozdje ali kateri koli material, dobljen iz grozdja, v celoti pridobljen, ali, če so vsi drugi uporabljeni materiali že s poreklom, se lahko uporabi arak do višine 5 vol.%.	
ex 23. pgl.  ex 2301	Ostanki in odpadki živilske industrije; pripravljena krma za živali; razen za:  Kitov zdrob; moke, zdrobi in peleti iz mesa rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev, neustreznih za prehrano ljudi	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2303	Ostanki pri proizvodnji škroba iz koruze (razen zgoščenih tekočin za namakanje), z vsebnostjo proteinov več kot 40 ut.%, računano na suh proizvod	Izdelava, pri kateri mora biti vsa uporabljena koruza v celoti pridobljena.	
ex 2306	Oljne pogače in drugi trdni ostanki, dobljeni pri ekstrakciji olivnega olja, ki vsebujejo več kot 3 ut.% olivnega olja	Izdelava, pri kateri morajo biti vse uporabljene olive v celoti pridobljene.	
2309	Izdelki, ki se uporabljajo kot hrana za živali	Izdelava, pri kateri: - morajo biti vsa uporabljena žita, sladkor ali melase, meso ali mleko že s poreklom; - morajo biti vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.	
ex 24. pgl.	Tobak in tobačni nadomestki; razen za:	Izdelava, pri kateri morajo biti vsi materiali iz 24. poglavja v celoti pridobljeni.	
2402	Cigare, cigarilosi in cigarete iz tobaka ali tobačnega nadomestka	Izdelava, pri kateri mora biti najmanj 70 ut.% uporabljenega nepredelanega tobaka ali tobačnega odpadka iz tar. št. 2401 že s poreklom.	
ex 2403	Tobak za kajenje	Izdelava, pri kateri mora biti najmanj 70 ut.% uporabljenega nepredelanega tobaka ali tobačnega odpadka iz tar. št. 2401 že s poreklom.	
ex 25. pgl.	Sol; žveplo; zemljine in kamen; sadra, apno in cement; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2504	Naravni kristalni grafit, z obogateno vsebino ogljika, prečiščen in mlet	Bogatenje vsebine ogljika, prečiščevanje in mletje surovega kristalnega grafita.	
ex 2515	Marmor, rezan z žaganjem ali kako drugače razrezan v pravokotne bloke ali plošče (vključno kvadratne) debeline do vključno 25 cm	Rezanje, z žaganjem ali kako drugače, marmorja (tudi če je že razžagan) debeline nad 25 cm.	
ex 2516	Granit, porfir, bazalt, peščenec in drug kamen za spomenike in gradbeništvo, rezan z žaganjem ali kako drugače, v pravokotne bloke ali plošče (vključno kvadratne) debeline do vključno 25 cm	Rezanje, z žaganjem ali kako drugače, kamna (tudi če je že razžagan) debeline nad 25 cm.	
ex 2518	Žgan dolomit	Žganje nežganega dolomita.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2519	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	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko se uporablja naravni magnezijev karbonat (magnezit).	
ex 2520	Sadra, specialno pripravljena za zobozdravstvo	Izdelava pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 2524	Naravna azbestna vlakna	Izdelava iz azbestnega koncentrata.	
ex 2525	Sljuda v prahu	Mletje sljude ali odpadkov sljude.	
ex 2530	Zemeljske barve, žgane ali v prahu	Žganje ali mletje zemeljskih barv.	
26. pgl.	Rude, žlindra in pepel	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 27. pgl.	Mineralna goriva, mineralna olja in izdelki njihove destilacije; bituminozne snovi; mineralni voski; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2707	Olja, pri katerih teža aromatskih sestavin presega težo nearomatskih, ki so podobna mineralnim oljem, dobljenim z destilacijo katrana iz črnega premoga pri visoki temperaturi, katerih se 65% ali več prostornine destilira pri temperaturi do 250° C (vštevši mešanice naftnih olj in benzena), za uporabo kot pogonska goriva ali kurilna olja	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>1</sup> . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.	
ex 2709	Nafta, dobljena iz bituminoznih mineralov, surova	Destruktivna destilacija bituminoznih materialov.	
2710	Olja, dobljena iz nafte, in olja, dobljena iz bituminoznih materialov, razen surovih; izdelki, ki niso omenjeni niti zajeti na drugem mestu, ki vsebujejo po teži 70 % ali več olj iz nafte ali olj, dobljenih iz bituminoznih materialov, če so ta olja osnovne sestavine teh proizvodov	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>2</sup> . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar.št., kot je tar.št.izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.	

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

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
2711	Naftni plini in drugi plinasti ogljikovodiki	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>1</sup> .  ali  Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar.št.izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar.št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.	
2712	Vazelin; parafinski vosek, mikrokristalni vosek iz nafte, stiskani vosek, ozokerit, vosek iz lignita, vosek iz šote, drugi mineralni voski in podobni izdelki, dobljeni s sintezo ali drugimi postopki, pobarvani ali nepobarvani	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>1</sup> .  ali  Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar.št., kot je tar.št.izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar.št. pod pogojem, da njihova vrednost ne presega 50% cene izdelkov franko tovarna.	
2713	Naftni koks, bitumen in drugi ostanki iz nafte ali olj iz bituminoznih materialov	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>2</sup> .  ali  Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene izdelkov franko tovarna.	

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

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



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
2714	Bitumen in asfalt, naravni; bituminozni in oljni skrilavci in katranski pesek; asfaltiti in asfaltne kamnine	<p>Operacije rafiniranja in/ali en ali več specifičnih procesov<sup>1</sup>.</p> <p>ali</p> <p>Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.</p>	
2715	Bitumenske mešanice na osnovi naravnega asfalta, naravnega bitumna, bitumna iz nafte, mineralnega katrana ali mineralne katranske smole	<p>Operacije rafiniranja in/ali en ali več specifičnih procesov<sup>1</sup>.</p> <p>ali</p> <p>Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.</p>	
ex 28.pgl.	Anorganski kemični izdelki; organske in anorganske spojine ali plemenite kovine, redkih zemeljskih kovin, radioaktivnih elementov ali izotopov, razen za	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	
ex 2805	"Mischmetall"	Izdelava z elektrolitsko ali toplotno obdelavo, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 2811	Žveplov trioksid	Izdelava iz žveplovega dioksida.	
ex 2833	Aluminijev sulfat	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
		Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
		Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 2840	Natrijev perborat	Izdelava iz dinatrijevega tetraborata pentahidrata.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 29. pgl.	Organski kemični izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 2901	Aciklični ogljikovodiki za uporabo kot pogonsko gorivo ali ogrevanje	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>1</sup> .  ali  Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.	
ex 2902	Ciklani in cikleni (razen azulenov), benzeni, tolueni, ksileni, za uporabo kot pogonsko gorivo ali kurilno olje	Operacije rafiniranja in/ali en ali več specifičnih procesov <sup>1</sup> .  ali  Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelkov franko tovarna.	
ex 2905	Kovinski alkoholati iz alkoholov iz te tar. št. in iz etanola ali glicerina	Izdelava iz materialov iz katere koli tar. št. v številki druge materiale iz tar. št. 2905. Kovinski alkoholati iz te tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
2915  ex 2932	Nasičene aciklične monokarbonsilne kisline in njihovi anhidridi, halogenidi, peroksidi in peroksisilne; njihovi halogenski sulfo- nitro- in nitrozo- derivati  - Notranji etri in njihovi halogenski sulfo-, nitro- in nitrozoderivati  - Ciklični acetali in notranji hemiacetali in njihovi halogenski, sulfo- nitro- ali nitrozoderivati	Izdelava iz materialov iz katere koli tar. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2915 in 2916 ne sme presegati 20 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2909 ne sme presegati 20 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar. št..	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
2933	Heterociklične spojine samo s heteroatomom ali heteroatomom dušika;	Izdelava iz materialov iz katere koli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 2932 in 2933 ne sme presegati 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
2934	Nukleinske kisline in njihove soli ; druge heterociklične spojine	Izdelava iz materialov iz katere koli tar. št. Vrednost vseh uporabljenih materialov iz tar. št. 2932, 2933 in 2934 ne sme presegati 20 % cene izdelka franko tovarna	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 30. pgl.	Farmacevtski izdelki razen:	Izdelava, pri kateri se vsi porabljeni materiali uvrščajo v drugo tar. št. , kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. , pod pogojem , da njihova vrednost ne presega 20 % cene izdelka franko tovarne.	
3002	Človeška kri; živalska kri, pripravljena za uporabo v terapevtske, profilaktične ali diagnostične namene; antiserumi in druge frakcije krvi in modificirani imunološki izdelki, ne glede na to, ali so pridobljeni z uporabo biotehnoloških procesov; cepiva, toksini, kulture mikroorganizmov (razen kvasovk) in podobni izdelki: - Izdelki, ki so sestavljeni iz dveh sestavin ali več, ki so pomešani za terapevtske ali profilaktične namene ali nepomešani izdelki za te namene, pripravljene v odmerjene doze ali v oblike ali pakiranje za prodajo na drobno - Drugo:	Izdelava iz materialov iz katere koli tar. št., v številu druge materiale iz tar. št. 3002. Lahko se tudi uporabljajo materiali iz tega opisa pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 31. pgl.  ex 3105	Gnojila, razen:  Mineralna ali kemična gnojila, ki vsebujejo dva ali tri gnojilne elemente dušik, fosfor in kalij; druga gnojila; izdelki iz tega poglavja v obliki tablet ali podobnih oblikah ali pakiranjih do 10 kg bruto teže razen za:  - natrijev nitrat - kalcijev cianamid - kalijev sulfat - magnezijev kalijev sulfat	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 32. pgl.  ex 3201  3205	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 za:  Tanini in njihove soli, etri, estri in drugi derivati  Lak barve; preparati, predvideni v 3. opombi v tem poglavju, na osnovi "lak barv" <sup>1</sup>	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.  Izdelava iz ekstraktov za strojenje rastlinskega porekla.  Izdelava iz materialov iz katere koli tar. št., razen materialov iz tar. št. 3203, 3204 in 3205. Materiali, uvrščeni v tar. št. 3205 pa se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 33. pgl.	Eterična olja in rezinoidi; parfumerijski, kozmetični ali toaletni izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.

1. Opomba 3 k 32. poglavju določa, da gre za preparate, ki se uporabljajo za barvanje katerega koli materiala ali ki se uporabljajo kot sestavine za proizvodnjo barvnih preparatov pod pogojem, da niso uvrščeni v drugo tarifno številko 32. poglavja.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3301	Eterična olja (brez terpenov ali s terpeni), vključno zgoščena (trda) olja (concretes) in čista olja; rezinoidi; koncentracije eteričnih olj v masteh, v neeteričnih oljih, voskih ali podobno, dobljeni z ekstrakcijo eteričnih olj z mastjo ali maceracijo; stranski terpenški izdelki, dobljeni z destilacijo eteričnih olj; vodni destilati in vodne raztopine eteričnih olj	Izdelava iz materialov iz katere koli tar. št., všteti materiali iz druge "skupine" <sup>1</sup> v tej tar. št. Materiali, uvrščeni v isto skupino, se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	
ex 34. pgl.	Mila, organska površinsko aktivna sredstva, pralni preparati, mazalni preparati, umetni voski, pripravljene voski, izdelki za loščenje ali čiščenje, sveče in podobni izdelki, paste za modeliranje in "zobozdravstveni voski" ter zobarski preparati na osnovi sadre, razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	
ex 3403	Mazalni preparati, ki vsebujejo naftna olja ali olja, dobljena iz bituminoznih mineralov, pod pogojem da predstavljajo manj kot 70 ut. %	Operacije rafiniranja in/ali en ali več specifičnih procesov. <sup>2</sup>  ali  Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelka franko tovarna.	
3404	Umetni voski in pripravljene voski:  - Na osnovi parafina, voskov iz nafte, voskov, dobljenih iz bituminoznih mineralov, stisnjene parafina ali parafina z odstranjenim oljem  - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar. št., razen: - hidrogeniziranih olj, ki imajo lastnost voska iz tar. št. 1516, - maščobnih kislin, ki niso kemično definirane ali maščobnih industrijskih alkoholov, ki imajo lastnost voskov iz tar. št. 3823 - materialov iz tar. št. 3404.	
<p>1. Izraz "skupina" pomeni kateri koli del besedila te tarifne številke med dvema podpičjema.</p> <p>2. Za posebne pogoje v zvezi s "specifičnimi procesi" glej uvodni opombi 7.1 in 7.3.</p>			

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
		Ti materiali se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	
ex 35 .pgl.  3505	Beljakovinske snovi; modificirani škrobi; lepila; encimi; razen:  Dekstrini in drugi modificirani škrobi (npr. preželatinizirani in esterificirani škrobi); lepila na osnovi škrobov ali na osnovi dekstrina ali drugih modificiranih škrobov:  - Škrobni etri in estri  - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar. št., v številski drugi materialne iz tar. št. 3505.  Izdelava iz materialov iz katere koli tar. št., razen tistih iz tar. št. 1108.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3507	Pripravljeni encimi, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
36. pgl.	Razstreliva; pirotehnični izdelki; vžigalice; piroforne zlitine; določeni vnetljivi preparati	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	
ex 37. pgl.  3701	Izdelki za fotografske in kinematografske namene; razen:  Fotografske plošče in plan filmi, občutljivi za svetlobo, neosvetljeni, iz kakršnega koli materiala, razen iz papirja, kartona ali tekstila; fotografski plani filmi za trenutno (hitro) fotografijo, občutljivi za svetlobo, neosvetljeni, v kasetah ali brez njih:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki so uvrščeni v isto tar. št. pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3702	<ul style="list-style-type: none"> <li>- Plan filmi za trenutno (hitro)barvno fotografijo, v kasetah</li> <li>- Drugo</li> </ul> Fotografski filmi v zvitkih, občutljivi za svetlobo, neosvetljeni, iz kakršnega koli materiala, razen iz papirja, kartona ali tekstila; filmi v zvitkih za trenutno (hitro) fotografijo, občutljivi za svetlobo, neosvetljeni	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., razen v tar. št. 3701 ali 3702. Lahko pa se uporabijo materiali, uvrščeni v tar. št. 3702, pod pogojem, da njihova vrednost ne presega 30 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. razen v tar. št. 3701 ali 3702. Lahko pa se uporabijo materiali, uvrščeni v tar. št. 3701 ali 3702, pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
3704	Fotografske plošče, filmi, papir, karton in tekstil, osvetljeni toda nerazviti	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v katero koli tar. št. razen v tar. št. 3701 do 3704.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 38. pgl.	Razni izdelki kemične industrije, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3801	<ul style="list-style-type: none"> <li>- Koloidni grafit v suspenziji v olju in polkoloidni grafit; ogljikove paste za elektrode</li> <li>- Grafit v obliki paste kot mešanica z mineralnimi olji z več kot 30 ut. % grafita</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 3403 ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3803	Rafinirano talolje	Rafiniranje surovega talolja.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 3805	Sulfatna terpentinska olja, prečiščena	Prečiščevanje z destilacijo ali rafiniranjem surovega sulfatnega terpentinskega olja.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3806	Smolni estri	Izdelava iz smolnih kislin.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3807	Lesni katran (lesna katranska smola)	Destilacija lesnega katrana.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
3808	Insekticidi, rodenticidi, fungicidi, herbicidi, sredstva zoper klitje, sredstva za urejanje rasti rastlin, dezinfektanti in podobni izdelki, pripravljene v oblikah ali pakiranjih za prodajo na drobno ali kot preparati ali kot izdelki (npr. žveplani trakovi, stenji, sveče in muholovke)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3809	Sredstva za dodelavo, nosilci barv, sredstva za pospeševanje barvanja ali fiksiranje barvil ter drugi izdelki in pripravki (npr. sredstva za apreturo in jedkanje), ki se uporabljajo v tekstilni, papirni, usnjarski in podobnih industrijah, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3810	Preparati za dekapiranje kovinskih površin; talila in drugi pomožni preparati za spajkanje in varjenje; praški in paste za spajkanje in varjenje, ki so sestavljeni iz kovin in drugih materialov; preparati, ki se uporabljajo kot jedra ali obloge za elektrode ali varilne palice	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3811	Preparati zoper detonacijo, preparati za preprečevanje oksidacije, za preprečevanje kopičenja smole, za izboljšanje viskoznosti, preparati za preprečevanje korozije in drugi pripravljene aditivi, za mineralna olja (vštevši bencin) ali za druge tekočine, ki se uporabljajo v iste namene kot mineralna olja:		

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3812	<ul style="list-style-type: none"> <li>- Pripravljene aditive za mazalna olja, ki vsebujejo naftna olja ali olja iz bituminoznih mineralov</li> <li>- Drugo</li> </ul> Pripravljene pospeševalce vulkanizacije; sestavljeni plastifikatorji za gumo in plastične mase, ki niso navedeni in ne zajeti na drugem mestu; antioksidanti in drugi sestavljeni stabilizatorji za gumo in plastične mase	Izdelava, pri kateri vrednost vseh uporabljenih materialov, ki so uvrščeni v tar. št. 3811 ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3813	Preparati in polnila za aparate za gašenje požara; napolnjene granate za gašenje požara	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3814	Sestavljena organska topila in razredčila, ki niso navedena in ne zajeta na drugem mestu; pripravljena sredstva za odstranjevanje premazov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3818	Kemični elementi, dopirani za uporabo v elektroniki, v obliki kolutov, ploščic ali v podobnih oblikah; kemične spojine, dopirane za uporabo v elektroniki	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3819	Tekočine za hidravlične zavore in druge pripravljene tekočine za hidravlični prenos, ki ne vsebujejo ali vsebujejo manj kot 70 ut.% naftnega olja ali olj, dobljenih iz bituminoznih mineralov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3820	Preparati zoper zmrzovanje in pripravljene tekočine za odtajanje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3822	Diagnostični ali laboratorijski reagenti na podlogi in pripravljene diagnostični ali laboratorijski reagenti s podlogo ali brez nje, razen tistih iz tar. št. 3002 ali 3006	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3823	Industrijske monokarboksilne maščobne kisline; kislina olja iz rafiniranja; industrijski maščobni alkoholi		
	- Industrijske monokarboksilne maščobne kisline; kislina olja iz rafiniranja	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3824	<p>- Industrijski maščobni alkoholi</p> <p>Pripravljena vezivna sredstva za livarske modele ali livarska jedra, kemični izdelki in preparati kemične industrije in sorodnih industrij (vštevši tiste, ki so sestavljeni iz mešanic naravnih izdelkov), ki niso navedeni in ne zajeti na drugem mestu, oszanki iz proizvodnje kemične ali sorodnih industrij, ki niso navedeni in ne zajeti na drugem mestu:</p> <p>- Naslednji iz te tarifne številke:</p> <p>Pripravljena vezivna sredstva za livarske modele ali livarska jedra na osnovi naravnih smolnih izdelkov</p> <p>Naftenske kisline, njihove v vodi netopne soli in njihovi estri</p> <p>Sorbitol, razen sorbitola iz tar. št. 2905</p> <p>Petrolejevi sulfonati, razen petrolejevih sulfonatov alkalnih kovin, amoniaka ali etanolaminov, tiofeniranih sulfonskih oljnih kislin, pridobljenih iz bituminoznih mineralov in njihovih soli</p> <p>lonski izmenjevalci</p> <p>Sušilci za vakumske cevi</p> <p>Alkalni železovi oksidi za prečiščevanje plina</p> <p>Amoniakova voda in surovi amoniak (izkoriščeni oksid) dobljen s prečiščevanjem svetlega plina</p> <p>Sulfonaftenske kisline, njihove v vodi netopne soli in njihovi estri</p> <p>Fuzelno in dipelovo olje</p> <p>Mešanice soli, ki vsebujejo različne anione</p> <p>Paste za kopiranje na osnovi želatine, s podlogo iz papirja ali tekstila ali brez nje</p> <p>- Drugi</p>	<p>Izdelava iz materialov iz katere koli tar. št., vštevši druge materiale iz tar. št. 3823.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki se uvrščajo v isto tar. št., pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.</p>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.</p>

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
3901 do 3915	Plastične mase v primarnih oblikah; odpadki, ostružki in ostanki iz plastike; razen za tar. št. ex 3907 in 3912, za kateri so pravila določena v nadaljevanju: <ul style="list-style-type: none"> <li>- Izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99 ut.% celotne vsebine polimerov</li> <li>- Drugo</li> </ul>	Izdelava, pri kateri: <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna in</li> <li>- vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 20 % cene izdelka franko tovarna<sup>1</sup>.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
ex 3907	Kopolimeri, narejeni iz polikarbonata in akrilonitril-butadien-stiren kopolimera (ABS) <ul style="list-style-type: none"> <li>- Poliester</li> </ul>	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka. Lahko pa se uporabljajo materiali, ki se uvrščajo v isto tar. št., pod pogojem, da njihova vrednost ne presega 50 % cene izdelka franko tovarna <sup>1</sup>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.
3912	Celuloza in njeni kemični derivati, ki niso navedeni in ne zajeti na drugem mestu, v primarnih oblikah	Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz iste tar. št. kot je proizvod ne presega 20 % cene izdelka franko tovarna	
3916 do 3921	Polizdelki in izdelki iz plastike; razen iz tar. št. ex 3916, ex 3917, ex 3920 in ex 3921, za katere so pravila določena v nadaljevanju <ul style="list-style-type: none"> <li>- Ploščati izdelki, bolj kot le površinsko obdelani ali rezani v druge oblike, razen pravokotnih (vštevši kvadratne); drugi izdelki, bolj obdelani kot le površinsko obdelani</li> <li>- Drugi:</li> </ul>	Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 50 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.

1. Za izdelke, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 3901 do 3906 in po drugi strani v tar. št. 3907 do 3911, se ta omejitev uporablja samo za tisto skupino materialov, ki v izdelku prevladujejo po teži.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
<p>ex 3916 in ex 3917</p> <p>ex 3920</p> <p>ex 3921</p> <p>3922 do 3926</p>	<p>-- izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99 mas.% celotne vsebine polimerov</p> <p>-- drugi</p> <p>Profilni izdelki in cevi</p> <p>- Folije ali filmi iz ionomerov</p> <p>- Folije iz regenerirane celuloze, poliamidov ali polietilena</p> <p>Folije iz plastičnih mas, metalizirane</p> <p>Izdelki iz plastičnih mas</p>	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna, in</li> <li>- vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 20 % cene izdelka franko tovarna<sup>1</sup>.</li> </ul> <p>Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 20 % cene izdelka franko tovarna<sup>1</sup>.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna, in</li> <li>- vrednost katerega koli materiala, uvrščenega v isto tar. št. kot je izdelek, ne presega 20 % cene izdelka franko tovarna.</li> </ul> <p>Izdelava iz delne termoplastične soli, ki je kopolimer etilena in metakrilne kisline in je delno nevtralizirana z ioni kovine, predvsem cinka in natrija.</p> <p>Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz iste tar. št., kot je izdelek, ne presega 20 % cene izdelka franko tovarna.</p> <p>Izdelava iz visoko prosojnih poliestrskih folij debeline manj kot 23 mikronov<sup>2</sup>.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.</p>	<p>Izdelava, pri kateri vrednost katerega koli uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.</p>
<p>ex 40. pgl</p> <p>ex 4001</p>	<p>Kavčuk in izdelki iz kavčuka in gume; razen:</p> <p>Laminirane plošče ali krpe kavčuka za čevlje</p>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Laminacija folij iz naravnega kavčuka.</p>	
<p>1. Za izdelke, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 3901 do 3906 in po drugi strani v tar. št. 3907 do 3911, se ta omejitev uporablja samo za tisto skupino materialov, ki v izdelku prevladujejo po teži.</p> <p>2. Za visoko prosojne folije se štejejo: folije, katerih zatemnitev (merjeno z Gardnerjevim Hazemetrom v skladu z ASTM-D 1003-16, t.i.Hazefaktor) je manjša kot 2 odstotka.</p>			

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
4005  4012  ex 4017	Mešanice kavčuka, ne vulkanizirane, v primarnih oblikah ali ploščah, listih ali trakovih  Protektirane ali rabljene zunanje gume (plašči); polne gume ali gume z zračnimi komorami, zamenljivi protektorji (plasti) in ščitniki iz gume:  - Protektirane gume, polne gume ali gume z zračnimi komorami  - Drugo  Izdelki iz kavčuka	Izdelava, pri kateri vrednost vseh uporabljenih materialov, razen naravnega kavčuka, ne presega 50 % cene izdelka franko tovarna.  Protektiranje rabljenih zunanjih gum.  Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. 4011 ali 4012.  Izdelava iz kavčuka.	
ex 41. pgl.  ex 4102  4104 do 4107  4109	Surove kože z dlako ali brez dlake (razen krzna) in usnje; razen:  Surove kože ovac ali jagnjet, brez volne  Usnje, brez dlake ali volne, razen usnja iz tar. št. 4108 ali 4109  Lakasto usnje in lakasto plastovito usnje, metalizirano usnje	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Odstranjevanje volne s kože ovac ali jagnjet z volno.  Ponovno strojenje predhodno strojenih kož .  ali  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz usnja iz tar. št. 4104 do 4107 pod pogojem, da njihova vrednost ne presega 50 % cene izdelka franko tovarna.	
42. pgl.	Usnjeni izdelki, sedlarski in jermenski izdelki; predmeti za potovanje, ročne torbe in podobni izdelki iz živalskih črev (razen sviloprejkine niti)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 43. pgl.  ex 4302	Naravno in umetno krzno; krzneni izdelki, razen za:  Strojeno ali obdelano krzno, sestavljeno:  - Plošče, križi, kvadrati in podobne oblike  - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Beljenje ali barvanje, vštrevši z rezanjem in sestavljanjem nesestavljenega strojenega ali obdelanega krzna.  Izdelava iz nesestavljenega strojenega ali obdelanega krzna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
4303	Oblačila, oblačilni dodatki in drugi krzneni izdelki	Izdelava iz nesestavljenega strojenega ali obdelanega krzna iz tar. št. 4302.	
ex 44. pgl.	Les in lesni izdelki; lesno oglje; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 4403	Les, grobo obdelan (štirikotno tesan)	Izdelava iz grobo obdelanega lesa, olubljenega ali ne, ali samo grobo tesanega.	
ex 4407	Les, vzdolžno žagan ali cepljen, rezan ali luščen, skobljan, brušen ali topo ali zobato dolžinsko spojen, debeline nad 6 mm	Skobljanje, brušenje ali lepljenje s topim ali zobatim dolžinskim spajanjem.	
ex 4408	Furnirski listi in listi za vezane plošče debeline do 6 mm, sestavljen in drug les, žagan po dolžini, rezan ali lupljen, skobljan, brušen ali lepljen s topim ali zobatim dolžinskim spajanjem, debeline do 6 mm	Spajanje, skobljanje, brušenje ali lepljenje s topim ali zobatim dolžinskim spajanjem.	
ex 4409	Les, profiliran po vsej dolžini katerega koli roba ali strani, skobljan ali ne, brušen ali topo ali zobato dolžinsko spojen ali ne: - Brušeni ali topo ali zobato dolžinsko spojeni - Okrasne palice, venci in okrasne letve	Brušenje ali topo ali zobato dolžinsko spajanje. Predelava v obliki palic, vencev ali okrasnih letev.	
ex 4410 do ex 4413	Okrasne palice, venci in okrasne letve za notranjo dekoracijo in druge oblikovane plošče	Predelava v obliki palic, vencev in okrasnih letev.	
ex 4415	Zaboji za pakiranje, škatle, gajbe, bobni in podobna embalaža, iz lesa	Izdelava iz desk, ki niso razrezane na določeno velikost.	
ex 4416	Sodi, kadi, vedra in drugi sodarski izdelki in njihovi deli, iz lesa	Izdelava iz klanih dog, nadalje neobdelanih, razen razžaganih na dveh glavnih površinah.	
ex 4418	- Stavbno pohištvo in leseni izdelki za gradbeništvo  - Okrasne palice in okrasne letve	Izdelava pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo celičaste lesene plošče, skodle in opaži.  Predelava v obliki palic ali okrasnih letev.	
ex 4421	Trščice za vžigalice; lesne kljukice ali zatiči za obutev	Izdelava iz lesa iz katere koli tar. št., razen lesene žice iz tar. št. 4409.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 45. pgl.  4503	Pluta in plutasti izdelki, razen:  Izdelki iz naravne plute	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz plute iz tar. št. 4501.	
46. pgl.	Izdelki iz slame, esparta in drugih materialov za pletarstvo; košarski in pletarski izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
47. pgl.	Celuloza, lesna ali iz drugih vlaknastih celuloznih materialov; recikliran papir ali karton (ostanki in odpadki)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 48. pgl.  ex 4811  4816  4817  ex 4818  ex 4819  ex 4820  ex 4823	Papir in karton; izdelki iz papirne kaše, papirja ali kartona; razen za:  Papir in karton, samo s črtami ali kvadrati  Karbon papir, samokopirni papir in drug papir za kopiranje in prenašanje (razen tistih iz tar. št. 4809); matrice za razmnoževanje in ofsetne plošče iz papirja, v škatlah ali brez škatel  Pisemski ovitki, pisemske kartice, dopisnice in karte za dopisovanje iz papirja ali kartona; kompleti za dopisovanje v škatlah, vrečkah, notesih in podobnih pakiranjih, iz papirja in kartona  Toaletni papir  Škatle, zaboji, vreče in druge posode za pakiranje iz papirja, kartona, celulozne vate ali listov ali trakov iz celuloznih vlaken  Bloki papirja za pisma  Drug papir, karton, celulozna vata ter listi in trakovi iz celuloznih vlaken, razrezani v določene velikosti ali oblike	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz materialov za izdelavo papirja iz 47. poglavja.  Izdelava iz materialov za izdelavo papirja iz 47. poglavja.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava iz materialov za izdelavo papirja iz 47. poglavja.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
ex 49. pgl.	Tiskane knjige, časopisi, slike in drugi izdelki grafične industrije, rokopisi, tipkana besedila in načrti, razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
4909	Poštna razglednice, čestitke in karte z osebnimi sporočili, tiskane, ilustrirane ali neilustrirane, z ovitki ali okraski ali brez njih	Izdelava iz materialov, ki niso uvrščeni v tar. št. 4909 ali 4911.	
4910	Koledarji vseh vrst, tiskani, vštrevši koledarske bloke:  - Koledarji vrste "večni" ali z zamenljivimi bloki na podlagah, ki niso iz papirja ali kartona  - Drugo	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava iz materialov ki niso uvrščeni v tar. št. 4909 ali 4911.	
ex 50. pgl.	Svila, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka.	
ex 5003	Svileni odpadki (vštrevši zapredke, neprimerne za odvijanje, odpadke preje in raztrgane tekstilne materiale), mikani ali česani	Mikanje ali česanje svilenih odpadkov.	
5004 do ex 5006	Svilena preja in preja iz odpadkov svile	Izdelava iz: <sup>1</sup> - surove svile ali iz odpadkov svile, mikanih ali česanih ali drugače predelanih za predenje, - drugih naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše ali - materialov za izdelavo papirja.	
5007	Tkanine iz svile ali svilenih odpadkov:  - Z vtkanimi gumijastimi nitmi	Izdelava iz enojne preje <sup>1</sup> .	

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

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

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
	- Drugi	Izdelava iz: <sup>1</sup> - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalandiranje, obdelava za odpornost proti krčenju, trajna končna obdelava obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	
ex 52. pgl.  5204 do 5207	Bombaž, razen:  Preja in sukanec iz bombaža	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz: <sup>1</sup> - surove svile ali odpadkov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše ali - materialov za izdelavo papirja.	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5208 do 5212	Bombažne tkanine: - Z vtkanimi gumijastimi nitmi - Druge	Izdelava iz enojne preje. <sup>1</sup>  Izdelava iz <sup>1</sup> : - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	
ex 53. pgl.  5306 do 5308	Druga rastlinska tekstilna vlakna; papirna preja in tkanine iz papirne preje; razen: Preja iz drugih rastlinskih tekstilnih vlaken; papirna preja	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz: <sup>1</sup> - surove svile ali ostankov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5309 do 5311	Tkanine iz drugih rastlinskih tekstilnih vlaken; tkanine iz papirne preje:  - Z vtkanini gumijastimi nitmi  - Druge	Izdelava iz enojne preje. <sup>1</sup>  Izdelava iz: <sup>1</sup> - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	
5401 do 5406	Preja, monofilamenti in sukanec iz umetnih ali sintetičnih filamentov	Izdelava iz: <sup>1</sup> - surove svile ali ostankov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše ali - materialov za izdelavo papirja.	
5407 in 5408	Tkanine iz preje iz umetnih ali sintetičnih filamentov:  - Z vtkanimi gumijastimi nitmi	Izdelava iz enojne preje. <sup>1</sup>	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
	- Druge	Izdelava iz <sup>1</sup> : - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov) pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 cene izdelka franko tovarna.	
5501 do 5507	Umetna ali sintetična rezana vlakna	Izdelava iz kemičnih materialov ali tekstilne kaše.	
5508 do 5511	Preja in sukanec za šivanje iz umetnih ali sintetičnih rezanih vlaken	Izdelava iz: <sup>1</sup> - surove svile ali odpadkov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše ali - materialov za izdelavo papirja.	
5512 do 5516	Tkanine iz umetnih in sintetičnih rezanih vlaken: - Z vtkanimi gumijastimi nitmi - Druge	Izdelava iz enojne preje <sup>1</sup> .  Izdelava iz <sup>1</sup> : - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih in sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše ali - papirja.	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
		<p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.</p>	
<p>ex 56. pgl.</p> <p>5602</p> <p>5604</p>	<p>Vata, klobučevina in netkani materiali; specialne preje; vrvi, motvozi, konopi in prameni ter izdelki iz njih, razen:</p> <p>Klobučevina, vključno z impregnirano, prevlečeno ali laminirano:</p> <ul style="list-style-type: none"> <li>- Iglana klobučevina</li> <li>- Drugo</li> </ul> <p>Niti in vrvi iz gume, prekrte s tekstilnim materialom; tekstilna preja, trakovi in podobno iz tar. št. 5404 ali 5405, impregnirani, prevlečeni, obloženi z gumo ali plastično maso</p>	<p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna,</li> <li>- naravnih vlaken,</li> <li>- kemičnih materialov ali tekstilne kaše ali</li> <li>- materialov za proizvodnjo papirja.</li> </ul> <p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Lahko pa se uporabljajo:</p> <ul style="list-style-type: none"> <li>- polipropilenski filament iz tar. št. 5402,</li> <li>- polipropilenska vlakna iz tar. št. 5503 ali 5506, ali</li> <li>- filamentni trak iz polipropilena iz tar. št. 5501, pri katerih je v vseh primerih denominacija vsakega filameta ali vlakna nižja od 9 deciteksov, pod pogojem, da njihova vrednost ne presega 40 % cene izdelka franko tovarna.</li> </ul> <p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, pridobljenih iz kazeina ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul>	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5605	<ul style="list-style-type: none"> <li>- Gumijaste niti in vrvi, prekrute s tekstilom</li> <li>- Drugo</li> </ul> <p>Metalizirana preja, posukana ali ne, izdelana iz tekstilne preje ali trakov ali podobnega iz tar. št. 5404 ali 5405, kombinirana s kovino v obliki niti, traku ali prahu ali prevlečena s kovino</p>	<p>Izdelava iz gumijastih niti in vrvi, ki niso prekrute s tekstilom.</p> <p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše, ali</li> <li>- materialov za izdelavo papirja.</li> </ul> <p>Izdelava iz<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih in sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše ali</li> <li>- materialov za izdelavo papirja.</li> </ul>	
5606	<p>Posukana preja in zviti trak in podobno iz tar. št. 5404 ali 5405 (razen iz tar. št. 5605 in posukane preje iz konjske žime); ženijska preja (vključno kosmičeno ženijsko prejo); efektno vozličasta preja</p>	<p>Izdelava iz<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih in sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše ali</li> <li>- materialov za izdelavo papirja.</li> </ul>	
57. pgl.	<p>Preproge in druga tekstilna talna prekrivala:</p> <ul style="list-style-type: none"> <li>- Iz iglane klobučevine</li> </ul>	<p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Lahko se uporabljajo:</p> <ul style="list-style-type: none"> <li>- preja iz polipropilenskega filameta iz tar. št. 5402,</li> <li>- polipropilenska vlakna iz tar. št. 5503 ali 5506 ali</li> <li>- filamentni traki iz polipropilena iz tar. št. 5501, pri katerih je v vseh primerih vsebina vsakega filameta ali vlakna manjša od 9 decitekstov, pod pogojem, da njihova vrednost ne presega 40 % cene izdelka franko tovarna.</li> </ul>	

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





Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5810	Vezenine v metraži, trakovih ali motivih	Izdelava, pri kateri: - so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
5901	Tekstilne tkanine, prevlečene z lepilom ali škrobnimi snovmi, ki se uporabljajo za zunanjo vezavo knjig in podobne namene: tkanine za kopiranje; platna, pripravljena za slikanje, toge tkanine (buckram) in podobne tkanine, ki se uporabljajo za izdelavo klobukov	Izdelava iz preje.	
5902	Kord tkanine za avtomobilске plašče iz preje in najlona, poliestra in viskoznega rajona velike jakosti:  - Z vsebnostjo do, v številu 90 mas. % tekstilnih materialov  - Druge	Izdelava iz preje.  Izdelava iz kemičnih materialov ali tekstilne kaše.	
5903	Tekstilne tkanine, impregnirane, premazane, prevlečene ali prekrite ali laminirane s plastičnimi masami, razen tistih iz tar. št. 5902	Izdelava iz preje.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popraviljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	
5904	Linolej, v številu rezanega v oblike; talna prekrivala na tekstilni podlagi, premazana prevlečena ali prekrita, razrezana v oblike ali ne	Izdelava iz preje. <sup>1</sup>	
5905	Zidne tapete iz tekstila:  - Impregnirane, premazane, prevlečene ali prekrite ali laminirane z gumo, plastičnimi masami ali drugimi materiali	Izdelava iz preje.	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5906	<p>- Druge</p> <p>Gumirane tekstilne tkanine, razen tistih iz tar. št. 5902:</p> <p>- Pletene ali kvačkane tkanine</p> <p>- Druge tkanine iz sintetične filament preje, ki vsebuje več kot 90 mas. % tekstilnih materialov</p> <p>- Druge</p>	<p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna,</li> <li>- naravnih vlaken,</li> <li>- sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama ( kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.</p> <p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Izdelava iz kemičnih materialov.</p> <p>Izdelava iz preje.</p>	

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5907	Tekstilne tkanine, drugače impregnirane, premazane, prevlečene ali prekrite; poslikana platna za odrske kulise, tkanine za ateljeje in podobne namene	Izdelava iz preje.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama ( kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	
5908	Stenji iz tekstila, tkani, opleteni ali pleteni, za svetilke, peči, vžigalnice, sveče, ipd.; žarilne mrežice za plinsko razsvetljavo in cevasto pleteni materiali za plinske svetilke, impregnirani ali neimpregnirani:  - Žarilne mrežice za plinske svetilke, impregnirane  - Drugi	Izdelava iz cevasto pletenih materialov za svetilke.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
5909 do 5911	Tekstilni izdelki, za industrijsko uporabo:  - Diski ali obroči za poliranje, razen iz klobučevine iz tar. št. 5911	Izdelava iz preje ali odpadkov tkanin ali krp iz tar. št. 6310.	

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

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

2. Uporaba tega materiala je omejena na izdelavo tkanih tkanin, ki se uporabljajo v strojih za izdelavo papirja.

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

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

2. Glej uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6217	<p>- Drugi</p> <p>Drug gotov pribor za oblačila, deli oblačil ali, pribora za oblačila, razen tistih iz tar. št. 6212:</p> <p>- Vezeni</p> <p>- Ognjevarna oprema iz tkanin, prevlečenih s folijo aluminiziranega poliestra</p> <p>- Medvloge za ovratnike in manšete, urezane</p> <p>- Drugi</p>	<p>Izdelava iz nebeljene enojne preje. <sup>1,2</sup></p> <p>ali</p> <p>Izdelavi sledi tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine iz tar. št. 6213 in 6214 ne presega 47,5 % cene izdelka franko tovarna.</p> <p>Izdelava iz preje.<sup>2</sup></p> <p>ali</p> <p>Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna.<sup>2</sup></p> <p>Izdelava iz preje.<sup>2</sup></p> <p>ali</p> <p>Izdelava iz neprevlečene tkanine, pod pogojem, da vrednost uporabljene neprevlečene tkanine ne presega 40 % cene izdelka franko tovarna.<sup>2</sup></p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul> <p>Izdelava iz preje.<sup>2</sup></p>	
ex 63. pgl.	<p>Drugi gotovi tekstilni izdelki; kompleti; ponošena -izrabljena oblačila in izrabljeni tekstilni izdelki; krpe, razen:</p>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p>	

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

2. Glej uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6301 do 6304	<p>Odeje, volnene odeje, posteljno perilo, zavese itd., drugi izdelki za notranjo opremo:</p> <ul style="list-style-type: none"> <li>- Iz klobučevine ali iz netkanih materialov</li> <li>- Drugi:</li> <li>-- vezeni</li> <li>-- drugi</li> </ul>	<p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Izdelava iz nebeljene enojne preje.<sup>2,3</sup></p> <p>ali</p> <p>Izdelava iz nevezene tkanine (razen pletene ali kvačkane), pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava iz nebeljene enojne preje.<sup>2,3</sup></p>	
6305	Vreče in vrečke, ki se uporabljajo za pakiranje blaga	<p>Izdelava iz:<sup>1</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul>	
6306	<p>Ponjave, platnene strehe in zunanje platnene navojnice (tende); šotori; jadra (za plovila, jadralske deske ali suhozemsna vozila); izdelki za taborjenje</p> <ul style="list-style-type: none"> <li>- Netkani</li> <li>- Drugi</li> </ul>	<p>Izdelava iz:<sup>1,2</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Izdelava iz nebeljene enojne preje.<sup>1,2</sup></p>	
6307	Drugi gotovi izdelki, všteti kroje za oblačila	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

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

2. Glej uvodno opombo 6.

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



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6308	Garniture, ki so sestavljene iz tkanine in preje, s priborom ali brez njega za izdelovanje preprog in pregrinj, tapiserij, vezanih namiznih prtov in serviet ali podobnih tekstilnih izdelkov, pripravljenih v zavitkih za prodajo na drobno	Vsak predmet v garnituri mora izpolnjevati pravilo, ki bi zanj veljalo, če ne bi bil v garnituri. Predmeti brez porekla pa se lahko vključijo, če njihova skupna vrednost ne presega 15 % cene garniture franko tovarna.	
ex 64. pgl.	Obutev; gamaše in podobni izdelki; razen:	Izdelava iz materialov iz katere koli tar. št., razen spajanja gornjih delov, pritrjenih na notranje podplate ali druge komponente podplatov iz tar. št. 6406.	
6406	Deli obutve (vštevši zgornje dele, pritrjene ali ne na podplate, razen na zunanje podplate), odstranljivi vložki za obutev, vstavki za pete in podobni izdelki; gamaše, ovijači in podobni izdelki in njihovi deli	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka	
ex 65. pgl.	Pokrivala in njihovi deli, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
6503	Klobuki in druga pokrivala iz klobučevine, izdelani iz tulcev, stožcev in drugih izdelkov iz tar. št. 6501, vštevši tudi podložene ali okrašene	Izdelava iz preje ali tekstilnih vlaken. <sup>1</sup>	
6505	Klobuki in druga pokrivala, pleteni ali kvačkani ali izdelani iz čipke, klobučevine ali drugih tekstilnih tkanin (razen trakov), tudi okrašena ali podložena; mrežice za lase iz kakršnega koli materiala, okrašene ali podložene ali ne	Izdelava iz preje ali tekstilnih vlaken <sup>1</sup>	
ex 66. pgl.	Dežniki, sončniki, sprehajalne palice, palice stolčki, biči, korobači in njihovi deli; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
6601	Dežniki in sončniki (vštevši palice dežnike, vrtno sončnike in podobne dežnike)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
67. pgl.	Preparirano perje in puh in izdelki iz njih; umetno cvetje; lasuljarski izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 68. pgl.	Izdelki iz kamna, sadre, cementa, azbesta, sljude ali podobnih materialov; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

1. Glej uvodno opombo 6.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 6803	Izdelki iz naravnega skrilavca ali aglomeriranega skrilavca	Izdelava iz obdelanega skrilavca.	
ex 6812	Izdelki iz azbesta, izdelki iz mešanic na podlagi azbesta iz mešanic na podlagi azbesta in magnezijevega karbonata	Izdelava iz materialov iz katere koli tar. št.	
ex 6814	Izdelki iz sljude, vštrevši aglomerirano ali rekonstituirano sljudo, na podlagi iz papirja, kartona ali drugih materialov	Izdelava iz obdelane sljude (vštrevši aglomerirano ali rekonstituirano).	
69. pgl.	Keramični izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 70. pgl	Steklo in stekleni izdelki; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 7003, ex 7004 in ex 7005	Steklo z neodbojno plastjo	Izdelava iz materialov iz tar. št. 7001.	
7006	Steklo iz tar. št. 7003, 7004 ali 7005, upognjeno, z obdelanimi robovi, gravirano, luknjano, emajlirano ali drugače obdelano, toda neokvirjeno ali nespojeno z drugimi materiali	Izdelava iz materialov iz tar. št. 7001.	
7007	Varnostno steklo iz kaljenega ali plastnega stekla	Izdelava iz materialov iz tar. št. 7001.	
7008	Večplastni panelni elementi za izolacijo, iz stekla	Izdelava iz materialov iz tar. št. 7001.	
7009	Steklena ogledala, z okvirjem ali brez njega, vštrevši tudi vzratna ogledala	Izdelava iz materialov iz tar. št. 7001.	
7010	Baloni, steklenice, kozarci, lonci, fiole, ampule in druge posode iz stekla za transport ali pakiranje blaga; stekleni kozarci za vlaganje, čepi, pokrovi in druga zapirala, iz stekla	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. ali Brušenje steklenih izdelkov, če vrednost nebrušenih steklenih izdelkov ne presega 50 % cene izdelka franko tovarna.	



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 7107, ex 7109 in ex 7111	Kovine, platirane s plemenitimi kovinami, v obliki polizdelkov	Izdelava iz kovin, platiranih z neobdelanimi plemenitimi kovinami.	
7116	Predmeti iz naravnih ali kultiviranih biserov, dragih ali poldragih kamnov (naravnih, sintetičnih ali rekonstruiranih)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
7117	Imitacije nakita	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. ali Izdelava iz delov navadne kovine, neprekritih ali neprevlečenih s plemenitimi kovinami, pod pogojem, da vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 72. pgl.	Železo in jeklo; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7207	Polizdelki iz železa ali nelegiranega jekla	Izdelava iz materialov iz tar. št. 7201, 7202, 7203, 7204 ali 7205.	
7208 do 7216	Ploščati valjani izdelki, palice, kotniki in profili iz železa ali nelegiranega jekla	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206.	
7217	Hladno vlečena žica iz železa ali nelegiranega jekla	Izdelava iz polizdelkov iz tar. št. 7207.	
ex 7218, 7219 do 7222	Polizdelki, ploščati valjani izdelki, palice, kotniki in profili iz nerjavnega jekla	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7218.	
7223	Hladno vlečena žica iz nerjavnega jekla	Izdelava iz polizdelkov iz tar. št. 7218.	
ex 7224, 7225 do 7228	Polizdelki, ploščati valjani izdelki, toplo valjane palice v ohlapno navitih kolobarjih, kotniki in profili iz drugih vrst legiranega jekla; votle palice za svedre iz legiranih ali nelegiranih jekel	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206, 7218 ali 7224.	
7229	Hladno vlečena žica iz drugih vrst legiranega jekla	Izdelava iz polizdelkov iz tar. št. 7224.	
ex 73. pgl.	Železni in jekleni izdelki; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 7301	Piloti	Izdelava iz materialov iz tar. št. 7206.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
7302  7304, 7305 in 7306 ex 7307  7308  ex 7315	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  Cevi in votli profili iz železa ali jekla (razen iz litega železa)  Pribor za cevi in votle profile, iz nerjavnega jekla (ISO št. X5CrNiMo 1712), sestavljen iz več delov  Konstrukcije (razen montažnih konstrukcij iz tar. št. 9406) in deli konstrukcij (npr. mostovi in elementi za mostove, vrata za zapornice, stolpi, predalčni stebri, strehe, strešna ogrodja, vrata in okna ter okviri zanje, opaži, pragovi za vrata, roloji, ograje in stebri), iz železa ali jekla; pločevine, palice, kotniki in profili in cevi in podobno, pripravljene za uporabo v konstrukcijah; iz železa ali jekla  Verige zoper drsenje	Izdelava iz materialov iz tar. št. 7206.  Izdelava iz materialov iz tar. št. 7206, 7207, 7218 ali 7224.  Struženje, vrtanje, širitev lukenj, izrezovanje navojev, urezovanje in peskanje kovanih polizdelkov, katerih vrednost ne presega 35 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Zvarjeni kotniki in profili iz tar. št. 7301 pa se ne smejo uporabljati.  Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 7315 ne presega 50 % cene izdelka franko tovarna.	
ex 74. pgl.  7401  7402  7403	Baker in bakreni izdelki, razen:  Bakrov kamen, cementni baker (precipitat bakra)  Nerafinirani baker; bakrene anode (pozitivne elektrode) za elektrolizo  Rafinirani baker in bakrove zlitine, surovi:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
7404	- Rafinirani baker  - Bakrove zlitine in rafinirani baker, ki vsebuje druge elemente  Bakrovi odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz rafiniranega surovega bakra ali bakrovih odpadkov in ostankov.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7405	Predzlitine bakra	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 75. pgl.  7501 do 7503	Nikelj in nikljevi izdelki, razen za:  Nikljev kamen, sintrani oksidi niklja in drugi vmesni izdelki metalurgije niklja; surovi nikelj; nikljasti odpadki in ostanki	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 76. pgl.  7601  7602  ex 7616	Aluminij in izdelki iz aluminija; razen za:  Aluminij, surovi  Aluminijasti odpadki in ostanki  Izdelki iz alumini, razen gaze, tkanin, rešetk, mrež, ograj, tkanin za ojačanje in podobnih materialov (vštevši neskončne trakove) iz aluminijaste žice, in ekspandirane kovine iz aluminija	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava s toplotno ali elektronsko obdelavo iz nelegiranega aluminija ali iz aluminijevih odpadkov in ostankov.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo gaza, tkanine, rešetke, mreže, ograje, tkanine za ojačanje in podobni materiali (vštevši tudi neskončne trakove) iz aluminijaste žice ali ekspandirane kovine iz aluminija in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
77. pgl.	Rezervirano za morebitno prihodnjo uporabo HS		
ex 78. pgl.  7801          7802	Svinec in svinčeni izdelki, razen za:  Surovi svinec: - Rafinirani svinec  - Drugi  Svinčeni odpadki in ostanki	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava iz obdelanega svinca ("bullion" ali "work").  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo pa se uporabljati odpadki in ostanki iz tar. št. 7802.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 79. pgl.  7901   7902	Cink in cinkovi izdelki; razen za:  Cink, surov  Cinkovi odpadki in ostanki	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo pa se uporabljati odpadki in odpadki iz tar. št. 7902.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 80. pgl.  8001	Kositer in kositrni izdelki; razen za:  Kositer, surov	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo pa se uporabljati odpadki in ostanki iz tar. št. 8002.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8002 in 8007	Kositrni odpadki in ostanki; drugi kositrni izdelki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
81. pgl.	Druge navadne kovine; kermeti; njihovi izdelki:  - Druge navadne kovine; obdelane; njihovi izdelki  - Druge	Izdelava, pri kateri vrednost vseh uporabljenih materialov, uvrščenih v isto tar. št., kot je tar. št. izdelka, ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 82. pgl.	Orodje, nožarski izdelki, žlice in vilice iz navadnih kovin; njihovi deli iz navadnih kovin; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
8206	Orodje iz dveh ali več tar. št. 8202 do 8205 v garniturah za prodajo na drobno	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. razen 8202 do 8205. Vendar pa se orodje iz tar. št. 8202 do 8205 lahko vstavi v garniture, če njihova vrednost ne presega 15 % cene garniture franko tovarna.	
8207	Izmenljivo orodje za ročno obdelovalne priprave na mehanični pogon ali brez njega ali za obdelovalne stroje (npr. za stiskanje, kovanje, prerpezovanje, narezovanje in vrezovanje navojev, vrtanje, vtiskanje, grezenje, rezkanje, struženje ali navijanje ali odvijanje vijakov), vštrevši matrice za izvlačenje ali istiskanje kovine in orodje za vrtanje sten in zemlje	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8208	Noži in rezila, za stroje ali mehanične priprave	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 8211	Noži z rezili, nazobljenimi ali nena-zobljenimi (vštrevši vrtnarske nože), razen nožev iz tar. št. 8208	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo ročaji in rezila iz navadnih kovin.	



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8214  8215	Drugi nožarski izdelki (npr. stroji za striženje, mesarske ali kuhinjske sekače, mesarske sekire in noži za sekljanje mesa, noži za papir); garniture in priprave za manikiranje in pedikiranje (vštevši tudi pilice za nohte)  Žlice, vilice, zajemalke, penovke, lopatice za serviranje kolačev, noži za ribe, noži za maslo, prijemalke za sladkor in podoben kuhinjski in namizni pribor	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo ročaji iz navadnih kovin.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo ročaji iz navadnih kovin.	
ex 83. pgl.  ex 8302  ex 8306	Razni izdelki iz navadnih kovin; razen za:  Drugo okovje, pribor (fitingi) in podobni izdelki, primerni za stavbarstvo, in avtomatična zapirala za vrata  Kipci in drugi okraski iz navadnih kovin	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz tar. št. 8302 pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.  Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo tudi materiali iz tar. št. 8306, če njihova vrednost ne presega 30 % cene izdelka franko tovarna.	
ex 84. pgl.  ex 8401  8402	Jedrski reaktorji; kotli, stroji in mehanske naprave; njihovi deli; razen za:  Gorilni elementi (polnjenja) za jedrske reaktorje  Kotli za pridobivanje vodne in druge pare (razen kotlov za centralno kurjavo s toplo vodo, ki lahko proizvajajo paro z nizkim tlakom); kotli za pregreto vodo	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka. <sup>1</sup>  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.

1. To pravilo se uporablja do 31. decembra 1998.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8403 in ex 8404	Kotli za centralno kurjavo, razen tistih iz tar. št. 8402, in pomožne naprave za kotle za centralno kurjavo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot sta 8403 ali 8404.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
8406	Turbine na vodno in drugo paro	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8407	Batni motorji z notranjim zgorevanjem, na vžig s svečkami, z izmeničnim ali vrtilnim gibanjem bata	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8408	Batni motorji z notranjim zgorevanjem, na vžig s kompresijo (dizelski ali poldizelski motorji)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8409	Deli, ki so primerni izključno ali pretežno za motorje iz tar. št. 8407 ali 8408	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8411	Turboreaktivni motorji, turbopropelerski motorji in druge plinske turbine	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8412	Drugi pogonski stroji in motorji	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 8413	Tlačne črpalke z rotacijskim gibanjem	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
ex 8414	Industrijske nape, ventilatorji in podobno	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8415	Klimatizacijske naprave z ventilatorjem na motorni pogon in elementi za spreminjanje temperature in vlažnosti, v številni tiste stroje, pri katerih vlažnosti ni mogoče posebej regulirati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8418	Hladilniki, zamrzovalniki in druge naprave za hlajenje ali zamrzovanje, električni in drugi; toplotne črpalke, razen klimatizacijskih naprav iz tar. št. 8415	Izdelava, pri kateri: <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
ex 8419	Stroji in naprave za lesno industrijo, za proizvodnjo papirne kaše in kartona	Izdelava: <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in</li> <li>- pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 25 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8420	Kalandri in drugi stroji za valjanje, razen za kovine ali steklo in valjanje	Izdelava: <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in</li> <li>- pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot izdelek, uporabljajo samo do vrednosti 25 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8423	Tehnice (razen tehnic z občutljivostjo 5 cg ali večjo), vključno stroje za štetje in kontrolo, ki delujejo na podlagi merjenja teže; uteži in tehnice vseh vrst	Izdelava, pri kateri: <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8425 do 8428	Stroji in naprave za dviganje, manipuliranje, nakladanje ali razkladanje	Izdelava: <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in</li> <li>- pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8431, uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.

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

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8444 do 8447	Stroji iz teh tar.št., ki se uporabljajo v tekstilni industriji	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 8448	Pomožni stroji in naprave za uporabo s stroji iz tar. št. 8444 in 8445	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8452	<p>Šivalni stroji, razen strojev za šivaje knjig iz tar. št. 8440; omarice, stojala in pokrovi, predvideni za šivalne stroje; igle za šivalne stroje:</p> <ul style="list-style-type: none"> <li>- Šivalni stroji (samo verižni vbod), z glavami z maso do 16 kg brez motorja ali do 17 kg z motorjem</li> <li>- Drugi</li> </ul>	<p>Izdelava:</p> <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna,</li> <li>- pri kateri vrednost vseh uporabljenih materialov brez porekla pri sestavljanju glave (brez motorja) ne presega vrednosti uporabljenega materiala s poreklom, in</li> <li>- uporabljeni mehanizmi za zategovanje niti, kvačkanje in cik-cak so že s poreklom.</li> </ul>	
8456 do 8466	Obdelovalni stroji in naprave ter njihovi deli in pribor iz tar. št. 8456 do 8466	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8469 do 8472	Pisarniški stroji (npr.: pisalni stroji, računski stroji, stroji za avtomatsko obdelavo podatkov, razmnoževalni stroji, stroji za spajanje)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8480	Livarski okvirji za livarne kovin; modelne plošče; modeli za kalupe; kalupi za kovino (razen kalupov za ingote), kovinske karbide, steklo, mineralne materiale, gume ali plastične mase	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
8482	Kotalni ležaji	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8484	Tesnila iz kovinskih listov, kombinirana z drugim materialom, ali iz dveh ali več plasti kovine; garniture tesnil, različne po sestavi materiala, v vrečkah, ovitkih ali podobnih pakiranjih; mehanski čepi (tesnila)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8485	Deli strojev ali naprav brez električnih priključkov, izolatorjev, tuljav, kontaktov ali drugih električnih delov, ki niso navedeni ali zajeti drugje v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 85. pgl.	Električni stroji in oprema ter njihovi deli; aparati za snemanje in reprodukcijo zvoka; aparati za snemanje in reprodukcijo televizijske slike in zvoka ter deli in pribor za te izdelke; razen za:	Izdelava, pri kateri: <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8501	Elektromotorji in električni generatorji (razen generatorskih agregatov)	Izdelava: <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8503 uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8502	Električni generatorski agregati in rotacijski pretvorniki	Izdelava: <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8501 ali 8503, skupaj uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
ex 8504	Napajalniki za stroje za avtomatično obdelavo podatkov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 8518	Mikrofoni in njihova stojala; zvočniki v številni zvočniki v zvočnih omaricah; audio-frekvenčni električni ojačevalniki; kompletni električni sestavi za ojačevanje zvoka	Izdelava: <ul style="list-style-type: none"> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8519	Gramofoni z vgrajenim ojačevalnikom ali brez njega, glasbeni avtomati na plošče, kasetni magnetofoni in drugi aparati za reprodukcijo zvoka, ki nimajo vgrajene naprave za snemanje zvoka	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8520	Magnetofoni in drugi aparati za snemanje zvoka, všteti aparate z vgrajenimi napravami za reprodukcijo zvoka ali brez njih	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8521	Aparati za snemanje in reprodukcijo slike in zvoka, ki imajo vgrajen videotuner ali ne	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8522	Deli in pribor, uporabni izključno ali pretežno z aparati iz tar. št. 8519 do 8521	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8523	Pripravljeni prazni nosilci za zvočna in podobna snemanja drugih pojavov, razen izdelkov iz 37. poglavja	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8524	Plošče, trakovi in drugi posneti nosilci, vključno z zvočnimi in drugimi podobno posnetimi pojavi, vključno matrice in galvanske odtise za proizvodnjo plošč, razen izdelkov iz 37. poglavja  - Matrice in galvanski odtisi za izdelavo plošč	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
	- Drugo	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8523, uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8525	Oddajniki za radiotelefonijsko, radiotelegrafijsko, radiodifuzijsko ali televizijsko, v številu oddajnikov z vgrajenim sprejemnikom ali aparatom za snemanje ali reprodukcijo zvoka; televizijske kamere; videokamere za snemanje posamičnih slik in druge videosne- malne kamere	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8526	Radarski, pomožne naprave za radionavigacijo in aparati za radijsko daljinsko krmiljenje	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8527	Sprejemniki za radiotelefonijsko, radiotelegrafijsko ali radiodifuzijsko, v številu sprejemnike, kombinirane v istem ohišju z aparatom za snemanje ali reprodukcijo zvoka ali z uro	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8528	Televizijski sprejemniki, kombinirani ali nekombinirani v istem ohišju z radijskimi sprejemniki ali aparati za snemanje ali reprodukcijo zvoka ali slike; videomonitorji in videoprojektorji	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8529	Deli, ki so izključno ali pretežno primerni za uporabo z aparati iz tar. št. 8525 do 8528:  - Izključno ali pretežno primerni za uporabo pri aparatih za videosnemanje in reprodukcijo slike  - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8535 in 8536	Električni aparati za vklapljanje in izklapljanje ali zavarovanje električnih tokokrogov ali za povezavo z električnimi tokokrogi ali v njih	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8538 uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	
8537	Table, plošče, pulti, mize, omare in druge osnove, opremljene z dvema ali več aparati iz tar. št. 8535 ali 8536, za električno krmiljenje ali razdeljevanje električnega toka, všteti tiste z vdelanimi inštrumenti ali aparati iz 90. poglavja, razen komutacijskih aparatov iz tar. št. 8517	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8538 uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	
ex 8541	Diode, tranzistorji in podobni polprevodniški elementi, razen silicijevih rezin, ki še niso razrezane v čipe	Izdelava: - pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8542	Elektronska integrirana vezja in mikro sestavi	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8541 ali 8542 skupaj uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	
8544	Izolirana žica (všteti lakirano ali elektrolitsko oksidirano žico), kabli (všteti koaksialne kable) in drugi izolirani električni vodniki, s konektorjem ali brez; kabli iz optičnih vlaken, kombinirani z električnimi vodniki ali ne, s konektorjem ali brez njega	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8545	Ogljene elektrode, ogljene ščetke, oglje za svetilke, oglje za baterije in drugi izdelki iz grafita ali drugega oglja, s kovino ali brez nje, za električne namene	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8546	Električni izolatorji iz kakršnega koli materiala	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8547  8548	Izolirni deli za električne stroje, naprave ali opremo, izdelani v celoti iz izolirnega materiala ali samo z manjšimi kovinskimi komponentami (npr. tulci z navojem), vdelanimi med stiskanjem izključno zaradi vezave, razen izolatorjev iz tar. št. 8546; cevi za električne vodnike in spojke zanje, iz navadnih kovin, obložene z izolirnim materialom  Odpadki in ostanki primarnih celic, primarnih baterij in električnih akumulatorjev; iztrošene primarne celice; iztrošene primarne baterije in iztrošeni električni akumulatorji; električni deli strojev ali aparatov, ki niso navedeni ali zajeti drugje v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 86. pgl.  8608	Železniške ali tramvajske lokomotive, vozni park in njihovi deli; železniški ali tramvajski tirni sklopi in pribor in njihovi deli; mehanska (vključno elektromehanska) oprema za prometno signalizacijo vseh vrst; razen za:  Železniški in tramvajski tirni sklopi in pribor; mehanska (vštevši elektromehanska) oprema za signalizacijo, varnost, nadzor in upravljanje prometa v železniškem, tramvajskem in cestnem prometu, prometu na notranjih vodnih poteh, parkiriščih, pristaniščih ali letališčih; njihovi deli	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
ex 87. pgl.  8709	Vozila, druga, razen železniških ali tramvajskih tirnih vozil, njihovi deli in pribor; razen za:  Samovozni delovni vozički, brez naprav za dviganje ali manipuliranje, ki se uporabljajo v tovarnah, skladiščih, pristaniščih ali na letališčih, za prevoz blaga na kratkih razdaljah; vlečna vozila, ki se uporabljajo na peronih železniških postaj; njihovi deli	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8710	Tanki in druga oklepna bojna motorna vozila, všteti tista, ki so opremljena z orožitvenimi sredstvi; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8711	Motorna kolesa (všteti mopede) in kolesa s pomožnim motorjem, z bočno prikolico ali brez nje; bočne prikolice: - Z batnim motorjem z izmeničnim notranjim zgorevanjem prostornino cilindra:  -- do 50 cm <sup>3</sup>  -- nad 50 cm <sup>3</sup>  - Drugi	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	
ex 8712	Kolesa brez krogličnih ležajev	Izdelava iz materialov, ki niso uvrščeni v tar. št. 8714.	
8715	Otroški vozički in njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
8716	Priklopniki in polpriklopniki; druga vozila, nesamovozna; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
ex 88. pgl.	Letala, vesoljska vozila in njihovi deli; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 8804	Rotošuti	Izdelava iz materialov iz katere koli tar. št., v številni druge materiale iz tar. št. 8804.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
8805	Oprema za lansiranje letal; krovna prestrezala letal in podobna oprema; naprave za treniranje letenja na tleh; deli navedenih izdelkov	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
89. pgl.	Ladje, čolni in plavajoče konstrukcije	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne sme se uporabljati ladijske trupe iz tar. št. 8906 .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 90. pgl.	Optični, fotografski, kinematografski, merilni, kontrolni ali precizni, medicinski ali kirurški inštrumenti in aparati; njihovi deli in pribor; razen za:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9001	Optična vlakna in snopi iz optičnih vlake, kabli iz optičnih vlaken razen iz tar. št. 8544; listi in plošče iz polarizirajočega materiala; leče (vštevisi kontaktne leče), prizme, zrcala in drugi optični elementi, iz kakršnega koli materiala, nemontirani, razen takih optično neobdelanih steklenih elementov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9002	Leče, prizme, zrcala in drugi optični elementi, iz kakršnega koli materiala, montirani, ki so deli ali pribor instrumentov ali aparatov, razen takih optičnih neobdelanih steklenih elementov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9004	Očala in podobni izdelki, korektivni, zaščitni ali drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 9005	Daljnogledi ( z enim ali dvema objektivoma), optični teleskopi in njihova stojala, razen astronomskih refrakcijskih teleskopov in njihovih podstavkov	Izdelava pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
ex 9006	Fotografski aparati, razen kinematografskih kamer, fotografski bliskovni aparati in bliskovne žarnice, razen bliskovnih žarnic z električnim vžigom	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9007	Kinematografske kamere in projektorji, v številni tiste z vgrajenimi aparati za snemanje ali reprodukcijo zvoka	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9011	Optični mikroskopi, v številni tiste za mikrofotografijo, mikrokineematografijo ali mikroprojekcijo	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
ex 9014	Drugi navigacijski instrumenti in aparati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9015	Geodetski (vštevši fotogrametrijski, oceanografski, hidrološki, meteorološki, geofizikalni inštrumenti in aparati, razen kompasov; daljinomeri	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9016	Tehtnice z občutljivostjo 5 centigramov (0,05g) ali več, z utežmi ali brez njih	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9017	Inštrumenti in aparati za risanje, označevanje ali matematično računanje (npr. risalni aparati, pantografi, kotomeri, risalni pribor v kompletu, logaritemska računala, računala v obliki okrogle plošče); ročni inštrumenti za merjenje dolžine (npr. merilne palice in trakovi, mikrometerska merila, merila z nonijem), ki niso navedeni ali zajeti v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9018	<p>Medicinski, kirurški, zobozdravniški in veterinarski inštrumenti in aparati, vštevši scintigrafske, druge elektro-medicinske aparate in aparate za preiskavo vida:</p> <ul style="list-style-type: none"> <li>- Zobozdravniški stoli z vgrajenimi zobozdravniškimi napravami ali zobozdravniškimi pljuvalniki</li> <li>- Drugi</li> </ul>	<p>Izdelava iz materialov iz katere koli tar. št. vštevši materiale iz tar. št. 9018.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.</p>
9019	Aparati za mehanoterapijo; aparati za masažo; aparati za psihološka testiranja; aparati za ozonoterapijo, kisikoterapijo, aerosolno terapijo, umetno dihanje in drugi terapevtski dihalni aparati	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
9020	Drugi dihalni aparati in plinske maske razen varovalnih mask brez mehaničnih delov in zamenljivih filtrov	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> <li>- se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in</li> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9024	Stroji in aparati za preizkušanje trdote, natezne trdnosti, ali odpornosti na tlak, elastičnosti ali drugih mehanskih lastnosti materiala (npr.: kovin, lesa, tekstilnega materiala, papirja, plastične mase)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9025	Hidrometri in podobni merilniki, termometri, pirometri, barometri, vlagomeri in psihrometri, tudi kombinacije teh instrumentov, z možnostjo registriranja ali brez nje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9026	Inštrumenti in aparati za merjenje ali kontrolo pretoka, nivoja, tlaka ali drugih spremenljivih veličin pri tekočinah ali plinih (npr.: merilniki pretoka, kazalniki nivoja, manometri, merilniki toplote); razen inštrumentov in aparatov iz tar. št. 9014, 9015, 9028 ali 9032	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9027	Inštrumenti in aparati za fizikalne ali kemične analize (npr.: polarimetri, refraktometri, spektrometri, aparati za analizo plina ali dima); inštrumenti in aparati za merjenje ali kontrolo viskoznosti, poroznosti, raztezanja, površinske napetosti ali podobno, inštrumenti in aparati za kalorimetrijska, akustična in fotometrijska merjenja ali kontrolo (vštevši ekspozimetre); mikrotomi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9028	Merilniki porabe ali proizvodnje plinov, tekočin ali električne energije, vštevši merilnike za njihovo umerjanje:  - Deli in pribor  - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava: - pri katerih vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9029	Števci vrtljajev, števci proizvodnje, taksimetri, kilometrski števci, števci korakov in podobno; kazalniki hitrosti in tahometri, razen tistih, ki se uvrščajo v tar. št. 9014 ali 9015; stroboskopi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9030	Osciloskopi, spektralni analizatorji in drugi inštrumenti in aparati za merjenje ali kontrolo električnih veličin, razen merilnikov iz tar. št. 9028; inštrumenti in aparati za merjenje ali odkrivanje alfa, beta, gama, rentgenskih, kozmičnih ali drugih ionizirajočih sevanj	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9031	Inštrumenti, aparati in stroji za merjenje ali kontrolo, ki niso navedeni ali zajeti drugje v tem poglavju; projektorji profilov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9032	Inštrumenti in aparati za avtomatsko regulacijo ali krmiljenje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9033	Deli in pribor (ki niso navedeni ali zajeti drugje v tem poglavju) za stroje, naprave, inštrumente ali aparate iz 90. poglavja	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 91. pgl.	Ure in osebne ure in njihovi deli; razen za:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9105	Druge ure	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9109	Urni mehanizmi, kompletni in sestavljeni	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.



Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9110	Kompletni mehanizmi za osebne ali druge ure, nesestavljeni ali delno sestavljeni (mehanizmi v kompletih); nekompletni mehanizmi za osebne ali druge ure, sestavljeni; grobi urni mehanizmi za osebne ali druge ure	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje materiali, uvrščeni v tar. št. 9114, uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9111	Ohišja za osebne ure in deli ohišij	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9112	Ohišja za hišne, pisarniške in podobne ure in ohišja podobne vrste za druge proizvode iz tega poglavja in deli zanje	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9113	Jermenčki in zapestnice za ročne ure in njihovi deli:  - Iz navadnih kovin, platiranih ali ne ali prevlečeni ali ne s plemenito kovino  - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
92. pgl.	Glasbila; njihovi deli in pribor	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
93. pgl.	Orožje in strelivo; njuni deli in pribor	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 94. pgl.	Pohišтво; posteljnina, žimnice, nosilci za žimnice, blazine in podobni polnjeni izdelki; svetilke in druga svetila, ki niso navedena ali zajeta drugje; osvetljeni znaki, osvetljene ploščice z imeni in podobno; montažne zgradbe; razen za:	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 9401 in ex 9403          9405          9406	Pohišstvo iz navadnih kovin, z vdela- no nenapolnjeno bombažno tkanino, katere teža ne presega 300g/m <sup>2</sup>  Svetilke in druga svetila, vštrevši reflektorje in njihove dele, ki niso navedeni ali zajeti drugje; osvetljeni znaki, osvetljene ploščice z imeni in podobno, s trajno pritrjenim svet- lobnim virom, in njihovi deli, ki niso navedeni ali zajeti drugje  Montažne zgradbe	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka. ali Izdelava iz bombažne tkanine, ki je že pripravljena za uporabo v tar. št. 9401 ali 9403, pod pogojem, da: - njena vrednost ne presega 25 % cene izdelka franko tovarna in - so vsi drugi uporabljeni materiali že s poreklom in se uvrščajo v druge tar. št., razen tar. št. 9401 ali 9403.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	Izdelava, pri kateri vred- nost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 95. pgl.   9503          ex 9506	Igrače, rekviziti za družabne igre in šport; njihovi deli in pribor; razen za:  Druge igrače; zmanjšani modeli (v merilu) in podobni modeli za igro, vštrevši tudi s pogonom; sestavl- janke vseh vrst  Palice za golf in njihovi deli	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka.  Izdelava, pri kateri: - se vsi uporabljeni materiali uvršča- jo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materi- alov ne presega 50 % cene izdelka franko tovarna.  Izdelava pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Za izdelavo glav za palice za golf se lahko uporabijo grobno obdelani kosi.	
ex 96. pgl.   ex 9601 in ex 9602   ex 9603	Razni izdelani izdelki, razen za:  Izdelki iz materialov živalskega, rast- linskega ali mineralnega izvora za rezljanje  Metle in ščetke (razen metel iz pro- tja ter ščetke iz materialov podlasičje ali veveričje dlake), mehanične pri- prave za čiščenje podov, ročne, brez motorja: soboslikarski vložki in valji, brisalniki za pod in omele	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.  Izdelava iz obdelanih materialov za rezljanje iz istih tar. št.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	

Tar. št. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9605	Potovalni kompleti (neseserji) za osebno nego, za šivanje ali čiščenje obutve ali obleke	Vsak predmet v garnituri mora zadovoljiti pravila, ki bi zanj veljala, če ne bi bil vključen v garnituro. Lahko pa se vključijo predmeti brez porekla, če njihova skupna vrednost ne presega 15 % cene garniture franko tovarna.	
9606	Gumbi, pritiskači, zaklopni gumbi, gumbi za srajce in drugi deli teh izdelkov; nedokončani gumbi	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
9612	Trakovi za pisalne stroje in podobni trakovi, prepojeni s tiskarsko barvo ali drugače pripravljene za odtiskovanje, v številni trakove na kolescih ali v patronah; blazinice za žige, prepojene ali neprepojene, s škatlo ali brez nje	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 9613	Vžigalniki piezo	Izdelava, pri kateri vrednost vseh materialov iz tar. št. 9613 ne presega 30 % cene izdelka franko tovarna.	
ex 9614	Tobačne pipe ali glave za pipe	Izdelava iz grobo obdelanih kosov.	
97. pgl.	Umetniški predmeti, zbirke in starine	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

### PRILOGA III

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

Navodila za tiskanje

1. Vsak obrazec meri 210 x 297 mm; dovoljeno odstopanje po dolžini je minus 5 mm ali plus 8 mm. Uporabljati je treba bel, klejen, brezlesni pisalni papir, z najmanjšo težo 25 gramov na kvadratni meter. Imeti mora ozadje s tiskanim zelenim vzorcem "guilloche" tako, da je vsako ponarejanje z mehanskimi ali kemičnimi sredstvi opazno na prvi pogled.

2. Carinski organi Slovenije in Latvije si lahko pridržijo pravico, da sami tiskajo potrdila ali pa jih dajo tiskati pooblaščenim tiskarjem. V slednjem primeru se mora vsak obrazec sklicevati na tako pooblastilo. Na vsakem obrazcu morata biti navedena ime in naslov tiskarja ali oznaka, ki omogoča njegovo identifikacijo. Obrazec mora imeti tudi serijsko številko, tiskano ali ne, ki omogoča njegovo identifikacijo.

## POTRDILO O PROMETU BLAGA

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

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

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

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

## OPOMBE

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

## ZAHTEVA ZA POTRDILO O PROMETU BLAGA

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

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

## IZJAVA IZVOZNIKA

Podpisani, izvoznik blaga, navedenega na prednji strani,

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

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

---

---

---

---

PRILAGAM naslednja dokazila<sup>(1)</sup>:

---

---

---

---

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

PROSIM za izdajo priloženega potrdila za to blago.

.....  
(Kraj in datum)

.....  
(Podpis)

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

**PRILOGA IV****Izjava na račun**

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

Angleška inačica:

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

Slovenska inačica:

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

1. Kadar izjavo na račun izdelava pooblaščen izvoznik v smislu 22. člena tega Protokola, mora biti na tem mestu vpisana številka pooblastila.  
Če izjave na račun ne daje pooblaščen izvoznik, se besede v oklepaju izpustijo in se pušči prazen prostor.
2. Navedba porekla izdelkov

## Latvijska inačica:

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

## Litvanska inačica:

Siame dokumente išvardintu prekiu eksportuotojas (muitines liudijimo Nr. ...<sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ....<sup>(2)</sup> preferencines kilmes prekes.

## Estonska inačica:

Käesoleva dokumendiga holmatud toodete eksportija (tolliameti kinnitus Nr. ...<sup>(1)</sup>) deklareerib, et need tooted on .....<sup>(2)</sup> soodus-päritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

## Italijanska inačica:

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

## Holandska inačica:

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

## Portugalska inačica

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº. ...<sup>(1)</sup>), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...<sup>(2)</sup>.

## Finska inačica

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o ...<sup>(1)</sup>) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita<sup>(2)</sup>.

## Švedska inačica

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

- 
1. Kadar izjavo na računu izdelava pooblaščen izvoznik v smislu 22. člena tega Protokola, mora biti na tem mestu vpisana številka pooblastila. Če izjave na računu ne daje pooblaščen izvoznik, se besede v oklepaju izpustijo in se pusti prazen prostor.
  2. Navedba porekla izdelkov



## Grška inačica

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

## Španska inačica

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ... (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... (2).

## Danska inačica

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

## Nemška inačica:

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

## Francoska inačica:

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

## Islandska inačica:

Útflýttjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr. ... (1)), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af EES fríðindauppruna (2).

## Norveška inačica:

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har EØS preferanseopprinnelse (2).

..... 3

(Kraj in datum)

..... 4

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

1. Kadar izjavo na računu izdela pooblaščen izvoznik v smislu 22. člena tega Protokola, mora biti na tem mestu vpisana številka pooblastila. Če izjave na računu ne daje pooblaščen izvoznik, se besede v oklepaju izpustijo in se pusti prazen prostor.
2. Navedba porekla izdelkov
3. Te navedbe se lahko izpustijo, če so informacije vsebovane v samem dokumentu.
4. Glej tudi peti odstavek 21. člena tega Protokola. Kadar se ne zahteva podpis izvoznika, se izvzetje podpisa nanaša tudi na navedbo imena podpisnika.

## ZAPIS O SOGLASJU K SPORAZUMU O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO IN REPUBLIKO LATVIJO

### A. PREPOVED POVRAČILA CARINE ALI OPROSTITVE PLAČILA CARINE

Slovenija in Latvija soglašata, da se določbe 15. člena protokola B ne bodo uporabljale do 1. januarja 1997 pod pogojem, da se pri tem uporabljena praksa ne bo spremenila.

Skupni odbor lahko podaljša to odstopanje, upoštevajoč pri tem prakso, ki se uporablja med Slovenijo ali Latvijo in Evropsko skupnostjo. Če se ugotovi, da je zaradi uporabe odstopanja od 15. člena, tako povečan uvoz izdelka v Slovenijo ali v Latvijo ali pod takimi pogoji, da to povzroča ali utegne povzročiti resne težave proizvajalcem podobnega ali neposredno konkurenčnega blaga v Sloveniji ali v Latviji, se lahko določbe 15. člena ponovno uvedejo za tak izdelek.

### B. UPORABA NOMENKLATURE HS 1996

Slovenija in Latvija sta se dogovorili, da se bosta v pisni obliki obvestili o datumu uporabe nove verzije HS, ki velja od 1. januarja 1996. Obvestilo bo, če bo potrebno, vsebovalo tudi katero koli tehnično spremembo k prilogam in protokolom tega sporazuma, ki bi nastale z uvedbo nove verzije nomenklature HS.

## 3. člen

Vlada Republike Slovenije lahko predpiše način izvajanja sporazuma ter postopek in pogoje razdeljevanja kvot za kmetijske in živilske izdelke, določene v sporazumu.

## 4. člen

Za izvajanje tega sporazuma skrbita Ministrstvo za ekonomske odnose in razvoj in Ministrstvo za finance.

## 5. člen

Ta zakon začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije – Mednarodne pogodbe.

Št. 311-04/00-36/1

Ljubljana, dne 31. maja 2000

Predsednik  
Državnega zbora  
Republike Slovenije  
**Janez Podobnik, dr. med. l. r.**

— **Obvestilo o začetku veljavnosti mednarodnih pogodb**

**O B V E S T I L O**  
**o začetku veljavnosti mednarodnih pogodb**

Od 11. februarja 2000 velja Sporazum med Vlado Republike Slovenije in Vlado Helenske republike o vzajemnem spodbujanju in zaščiti investicij, podpisan v Atenah 29. maja 1997 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 30/99 (Uradni list Republike Slovenije, št. 102/99).

Od 1. junija 2000 velja Sporazum med Republiko Slovenijo in Ukrajino o medsebojnem pospeševanju in zaščiti naložb, podpisan v Ljubljani 30. marca 1999 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 6/00 (Uradni list Republike Slovenije, št. 24/00).

Od 9. julija 2000 velja Sporazum med Vlado Republike Slovenije in Vlado Republike Indonezije o gospodarskem, znanstvenem in tehnološkem sodelovanju, podpisan v Džakarti 1. decembra 1997 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 6/00 (Uradni list Republike Slovenije, št. 24/00).

Od 25. marca 2000 velja Sporazum med Vlado Republike Slovenije in Vlado Kraljevine Danske o ureditvi obveznosti iz dvostranskih sporazumov o konsolidaciji dolgov, sklenjenih v obdobju od 1984 do 1988 med nekdanjo Socialistično federativno republiko Jugoslavijo in Kraljevino Dansko, sklenjen z izmenjavo not 31. marca 1999 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 7/00 (Uradni list Republike Slovenije, št. 26/00).

Dne 24. junija 2000 je začel veljati Sporazum med Vlado Republike Slovenije in Vlado Republike Bolgarije o sodelovanju na področju karantene in varstva rastlin, podpisan dne 30. junija 1998 v Sofiji in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 9/00 (Uradni list Republike Slovenije, št. 33/00).

Ministrstvo za zunanje zadeve  
Republike Slovenije

## VSEBINA

	Stran
83. Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Latvijo (BLAPT)	557
- Obvestilo o začetku veljavnosti mednarodnih pogodb	775

---

ISSN 1318-0932



Izdajatelj Služba Vlade RS za zakonodajo – Direktor Tone Dolčič –  
Založnik Uradni list RS, d.o.o. – Direktor Marko Polutnik – Urednica Marija  
Petrovič-Kurt – Priprava Uradni list RS, d.o.o., Tisk Tiskarna SET, d.o.o., Vevče  
– Internet <http://www.uradni-list.si> – e-pošta: [info@uradni-list.si](mailto:info@uradni-list.si)

9 771318 093015