



4. Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Estonijo (BEEsPT)

Na podlagi druge alinee 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 ESTONIJO (BEEsPT)

Razglašam Zakon o ratifikaciji Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Estonijo (BEEsPT), ki ga je sprejel Državni zbor Republike Slovenije na seji 20. decembra 2000.

Št. 001-22-201/00

Ljubljana, dne 29. decembra 2000

Predsednik
Republike Slovenije
Milan Kučan l. r.

Z A K O N

O RATIFIKACIJI SPORAZUMA O PROSTI TRGOVINI MED REPUBLIKO SLOVENIJO IN REPUBLIKO ESTONIJO (BEEsPT)

1. člen

Ratificira se Sporazum o prosti trgovini med Republiko Slovenijo in Republiko Estonijo, podpisani v Tallinnu 26. novembra 1996.

2. člen

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

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

PREAMBLE

The Republic of Slovenia and the Republic of Estonia, hereinafter called the Parties,

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

Recalling their intention to participate actively in the process of economic integration as an important dimension of the stability on the European continent and expressing their preparedness to co-operate in seeking ways and means to strengthen this process,

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

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

Having regard to the Declaration of Intent on the conclusion of the Free Trade Agreement between the Parties signed on May 27, 1994 in Ljubljana,

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

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

Considering that no provision of this Agreement may be interpreted as exempting the Parties from their obligations under other international agreements and organizations, especially the General Agreement on Tariffs and Trade 1994 and the Agreement establishing the World Trade Organization,

Determined to implement this Free Trade Agreement with the objective to preserve and protect the environment and to ensure an optimal use of natural resources in accordance with the principle of sustainable growth,

Hereby agreed as follows:

**Article 1
Objectives**

1. The Parties shall gradually establish a free trade area on substantially all their bilateral trade in accordance with the provisions of this Agreement and in conformity with Article XXIV of the General Agreement on Tariffs and Trade 1994 and with the Understanding on the Interpretation of Article XXIV of the Agreement establishing the World Trade Organization,
2. The objectives of this Agreement are:
 - (a) to promote through the expansion of mutual trade the harmonious development of the economic relations between the Parties and thus to foster the advance of economic activity in the Parties, the improvement of living and employment conditions, and increased productivity and financial stability,
 - (b) to provide fair conditions of competition for trade between the Parties,
 - (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

**Chapter I
Industrial products**

**Article 2
Scope**

The provisions of this Chapter shall apply to industrial products originating in the Parties. The term "industrial products" means for the purpose of this Agreement the products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System

**Article 3
Customs duties on imports and charges having equivalent effect**

1. No new customs duties on imports or charges having equivalent effect shall be introduced in trade between the Parties.
2. The Parties shall abolish between them on the date of entry into force of this Agreement all customs duties on imports and all charges having equivalent effect.

**Article 4
Fiscal duties**

The provisions of Article 3 shall also apply to customs duties of a fiscal nature.

Article 5**Customs duties on exports and charges having equivalent effect**

1. No new customs duties on exports or charges having equivalent effect shall be introduced in trade between the Parties.
2. The Parties shall abolish between them on the date of entry into force of this Agreement all customs duties on exports and all charges having equivalent effect.

Article 6**Quantitative restrictions on imports and measures having equivalent effect**

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

Article 7**Quantitative restrictions on exports and measures having equivalent effect**

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

Article 8**Information procedure on draft technical regulations**

1. The Parties shall co-operate and exchange information in the field of standardisation, metrology, conformity assessment and accreditation with the aim of reducing technical barriers to trade.
2. To eliminate technical barriers and effectively implement this agreement, the Parties can on the basis of this Article conclude an arrangement for mutual recognition of test reports, certificates of conformity and other documents directly or indirectly related to conformity assessment of products which are the subject of the goods exchange between the Parties on the basis of regulation in force in the importing state.
3. A specification of conditions and methods for conformity assessment shall be prepared in mutual agreement by the competent national authorities for the carrying out of procedures of conformity assessment on the basis of the regulations in force in the exporting state.

4. The Parties commit themselves to notify the technical regulations in accordance with the provisions of the WTO Agreement on Technical Barriers to Trade.

Chapter II**Agricultural products****Article 9****Scope**

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

Article 10**Customs duties on imports and charges having equivalent effect**

1. No new customs duties on imports or charges having equivalent effect shall be introduced in trade between the Parties.
2. Customs duties on imports shall be applied in accordance with the provisions of Protocol 1 to this Agreement.
3. The Parties shall abolish between them on the date of entry into force of this Agreement all charges having equivalent effect to customs duties on imports.

Article 11**Fiscal duties**

The provisions of Article 10 shall also apply to customs duties of a fiscal nature.

Article 12**Basic duties**

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the Most Favoured Nation rate of duty in force on 1 July 1996.
2. If, after entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date when such reductions are applied.
3. The reduced duties calculated in accordance with paragraph 2 shall be applied rounded to the first decimal place.
4. The Parties shall communicate to each other their respective national basic rates of duties in accordance with the provisions of paragraph 2.

Article 13**Customs duties on exports and charges having equivalent effect**

1. No new customs duties on exports or charges having equivalent effect shall be introduced in trade between the Parties.
2. The Parties shall abolish between them on the date of entry into force of this Agreement all customs duties on exports and all charges having equivalent effect.

Article 14**Quantitative restrictions on imports and measures having equivalent effect**

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

Article 15**Concessions and agricultural policies**

1. Without prejudice to the concessions granted under Protocol 1 to this Agreement, the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Parties or the taking of any measures under such policies, including the implementation of the respective provisions of the Agreement on Agriculture within the framework of the World Trade Organization.
2. The Parties shall notify each other of changes in their respective agricultural policies pursued or measures applied which may affect the conditions of agricultural trade between them as provided for in this Agreement. Prompt consultations shall be held, upon request of any Party, to examine the situation.
3. Taking into account the Estonian customs tariff structure on the date of entry into force of this Agreement, where no customs duties are applied for agricultural products, in the event that a new tariff regime for the imports of agricultural products is established, the Republic of Estonia may, by way of derogation from the provisions of Article 10 of this Agreement and pursuant to the implementation of its agricultural policy, introduce customs duties on imports on a limited number of agricultural products originating in the Republic of Slovenia.
4. Customs duties on imports may be introduced by the Republic of Estonia during the first two years following the entry into force of this Agreement and after consultations in the Joint Committee. If necessary, the period of two years may be prolonged by one year by the

decision of the Joint Committee. These measures shall be applied for a period not exceeding three years.

5. In all such cases the Republic of Estonia shall ensure a sizeable margin of preference for products originating in the Republic of Slovenia granting them treatment not less favourable, than granted by the Republic of Slovenia to the products originating in the Republic of Estonia.

Article 16**Special safeguards**

Notwithstanding other provisions of this Agreement and, in particular, Article 29, if, given the particular sensitivity of the agricultural markets, imports of products originating in a Party, which are subject to concessions granted under this Agreement, cause serious disturbance to the markets of the other Party, the Party concerned shall enter into consultations immediately to find the appropriate solution. Pending such solution, the Party concerned may take the measures it deems necessary.

Article 17**Veterinary, Health and Phytosanitary measures**

1. Measures concerning veterinary and phytosanitary control will be harmonized with the European Union legislation and between the Parties.
2. The veterino-sanitary measures and the work of the veterinary services will be in accordance with the Office International des Epizooties Codex and other international conventions in this field.
3. The Phytosanitary measures and the work of the plant protection service will be in accordance with the International Plant Protection Convention and other international conventions in this field.
4. The Parties shall apply their regulations in sanitary and phytosanitary matters in nondiscriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

Chapter III**General provisions****Article 18****Rules of origin and co-operation in customs administration**

1. Protocol 2 to this Agreement lays down the rules of origin and related methods of administrative co-operation.
2. The Parties shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative co-operation, to ensure

that the provisions of Protocol 2 to this Agreement and Articles 3 to 7, 10 to 14, 19 and 30 of this Agreement are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

3. The mutual assistance between administrative authorities in customs matters shall take place in accordance with the provisions of Protocol 3 to this Agreement.

Article 19 **Internal taxation**

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

Article 20 **General exceptions**

This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on the grounds of public morality, public policy or public security; the protection of human, animal or plant life or health; the protection of national treasures possessing artistic, historic or archaeological value; the protection of intellectual property or rules relating to gold or silver or to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties.

Article 21 **Security exceptions**

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

- (a) to prevent the disclosure of information contrary to its essential security interests;
- (b) for the protection of its essential security interests or for the implementation of international obligations or national policies;
 - (i) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically

military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or

- (ii) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
- (iii) taken in time of war or other serious international tension.

Article 22 **State monopolies**

1. The Parties shall adjust progressively any State monopoly of commercial character so as to ensure that by 1 January 2001 no discrimination regarding the conditions under which goods are procured and marketed exists between nationals of the Parties. The Parties shall inform each other about the measures adopted to implement this objective.
2. The provisions of this Article shall apply to any body through which the competent authorities of the Parties, in law or in fact, either directly or indirectly, supervise, determine or appreciably influence imports or exports between the Parties. These provisions shall likewise apply to monopolies delegated by a Party to other bodies.

Article 23 **Payments**

1. Payments in freely convertible currencies relating to trade in goods between the Parties and the transfer of such payments to the territory of the Party to this Agreement, where the creditor resides, shall be free from any restrictions.
2. The Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium term credits related to trade in goods in which a resident of a Party participates.
3. Notwithstanding the provisions of paragraph 2, any measures concerning current payments connected with the movement of goods shall be in conformity with the conditions laid down under Article VIII of the Articles of the Agreement of the International Monetary Fund.

Article 24 **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 substantial part thereof.
2. The provisions of paragraph 1 shall apply to the activities of all undertakings including public undertakings and undertakings to which the Parties grant special or exclusive rights. Undertakings entrusted with the operation of services of general economic interest or having the character of a revenue-producing monopoly, shall be subject to provisions of paragraph 1 in so far as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them.
 3. With regard to products referred to in Chapter II the provisions stipulated in paragraph 1 (a) shall not apply to such agreements, decisions and practices which form an integral part of a national market organization.
 4. If a Party considers that a given practice is incompatible with paragraphs 1, 2 and 3 and if such practice causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry, it may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 33.

Article 25

State aid

1. Any aid granted by a State being a Party to this Agreement or through state resources in any form whatever, which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it may affect trade between the Parties, be incompatible with the proper functioning of this Agreement.
2. The provisions of paragraph 1 shall not apply to products referred to in Chapter II.
3. The Joint Committee shall, within three years from entry into force of this Agreement adopt the criteria on the basis of which the practices contrary to paragraph 1 shall be assessed, as well as the rules for their implementation.
4. The Parties shall ensure transparency in the area of state aid, inter alia, by reporting annually to the Joint Committee on the total amount and the distribution of the aid given and by providing to the other Party, upon request, information on aid schemes and on particular individual cases of state aid.
5. If a Party considers that a particular practice:

- is incompatible with the terms of paragraph 1, and is not adequately dealt with under the implementing rules referred to in paragraph 3, or
- in the absence of such rules referred to in paragraph 3 causes or threatens to cause serious prejudice to the interest of that Party or material injury to its domestic industry,

it may take appropriate measures under the conditions of and in accordance with the provisions of Article 33. Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the General Agreement on Tariffs and Trade 1994 and by the Agreement establishing the World Trade Organization and any other relevant instruments negotiated under their auspices which are applicable between the Parties concerned.

Article 26

Public Procurement

1. The Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement.
2. The Parties shall progressively develop their respective regulations for public procurement with a view to grant suppliers of the other Party, on 1 January 1999 at the latest, access to contract award procedures on their respective public procurement markets according to the provisions of the Agreement on Government Procurement in Annex IV to the Agreement establishing the World Trade Organization.
3. The Joint Committee shall examine developments related to the achievement of the objectives of this Article and may recommend practical modalities of implementing the provisions of paragraph 2 so as to ensure free access, transparency and full balance of rights and obligations.
4. During the examination referred to in paragraph 3, the Joint Committee may consider, especially in the light of international developments and regulations in this area, 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 General Agreement on Tariffs and Trade 1994 and the Agreement establishing the World Trade Organization.

Article 27

Protection of intellectual property

1. The Parties shall grant and ensure the protection of intellectual property rights on a non-discriminatory basis, including measures for granting and enforcing such rights. The protection shall be gradually improved

on a level corresponding to the substantive standards of the multilateral agreements which are specified in Annex I by 1 January 1999 at the latest.

2. For the purposes of this Agreement "intellectual property protection" includes, in particular, protection of copyright, comprising computer programs and databases, and neighbouring rights, trademarks for goods and services, geographical indications including appellation of origin, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information.
3. The Parties shall co-operate in matters of intellectual property. They shall hold, upon request of any Party, expert consultations on these matters, in particular, on activities relating to the existing or to future international conventions on harmonization, administration and enforcement of intellectual property and on activities in international organizations, such as the World Trade Organization and the World Intellectual Property Organization, as well as relations of the Parties with any third country on matters concerning intellectual property.
4. The Parties may conclude further agreements exceeding the requirements of this Agreement which are not contrary to TRIPS Agreement.

Article 28

Dumping

If a Party finds that dumping within the meaning of Article VI of the General Agreement on Tariffs and Trade 1994 is taking place in trade relations governed by this Agreement, it may take appropriate measures against that practice in accordance with Article VI of the General Agreement on Tariffs and Trade 1994 and the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 under the conditions and in accordance with the procedure laid down in Article 33.

Article 29

General safeguards

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

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the importing 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 33.

Article 30

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 3 may be taken by any of the Parties in the form of increased customs duties.
2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.
3. Customs duties on imports applicable in the Party concerned to products originating in the other Party introduced by these measures may not exceed 25% *ad valorem* and shall maintain an element of preference for products originating in the other Party. The total value of imports of the products which are subject to these measures may not exceed 15% of total imports of industrial products from the other Party as defined in Chapter I during the last year for which statistics are available.
4. These measures shall be applied for a period not exceeding three years, unless longer duration is authorized by the Joint Committee. They shall cease to apply on 1 January 2001 at the latest.
5. No such measures can be introduced in respect of a product if more than two years have elapsed since the entry into force of this Agreement or elimination of all customs duties and quantitative restrictions or charges or measures having an equivalent effect concerning that product.
6. The Party concerned shall inform the other Party of any exceptional measures it intends to take and, upon request of the other Party, consultations shall be held within the Joint Committee on such measures and the sectors to which they apply prior their introduction. When taking such measures the Party concerned shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these customs duties starting at the latest one year after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

Article 31

Re-export and serious shortage

Where compliance with the provisions of Articles 5 and 7 leads to:

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

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

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 33.

Article 32

Fulfilment of obligations

1. The Parties shall take any general or specific measures required to fulfill their obligations under this Agreement. They shall see to it that the objectives set out in this Agreement are attained.
2. If a Party considers that the other Party has failed to fulfill an obligation under this Agreement, the Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 33.

Article 33

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of this Article, the Parties shall endeavor to solve any differences between them through direct consultations.
2. In the event of a Party subjecting imports of products liable to give rise to the situation referred to in Article 29 to an administrative procedure having as its purpose the rapid provision of information on the trend of trade flows, it shall inform the other Party.
3. Without prejudice to paragraph 7, 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 solution.
4. (a) With regard to Articles 28, 29 and 31, 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 case of the absence of such decision within thirty days of the matter being referred to the Joint Committee the Party concerned may adopt the measures necessary in order to remedy the situation.
(b) With regard to Article 32, the Party concerned may take appropriate measures after the consultations have been concluded or a period of three months has elapsed from the date of the first notification to the other Party.

(c) With regard to Articles 24 and 25, the Party concerned shall give the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement within thirty days of the matter being referred to it, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

5. The safeguard measures taken shall be immediately notified to the other Party. They shall be 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 which will least disturb the functioning of this Agreement.
6. The safeguard measures taken shall be the subject of periodic consultations within the Joint Committee with a view to their relaxation as soon as possible, or abolition when conditions no longer justify their maintenance.
7. Where exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 28, 29 and 31, apply forthwith the provisional measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the Parties shall take place as soon as possible within the Joint Committee.

Article 34

Balance of payments difficulties

1. The Parties shall endeavor to avoid the imposition of restrictive measures including measures relating to imports for balance of payments purposes.
2. Where one of the Parties is in serious balance of payments difficulties, or under imminent threat thereof, the Party concerned may, in accordance with the relevant provisions of the General Agreement on Tariffs and Trade 1994 adopt restrictive measures, including measures related to imports, which shall be of limited duration and may not go beyond what is necessary to remedy the balance of payments situation. The measures shall be progressively relaxed as balance of payments conditions improve and they shall be eliminated when conditions no longer justify their maintenance. The Party concerned shall inform the other Party forthwith of their introduction and, whenever practicable, of a schedule for their removal.

**Article 35
Evolutionary clause**

1. Where a Party considers that it would be useful in the interests of the economies of the Parties to develop and deepen the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a reasonable request to the other Party. The Parties may instruct the Joint Committee to examine such a request and, where appropriate, to make recommendations, particularly with a view to opening negotiations.
2. Agreements resulting from the procedure referred to in paragraph 1 will be subject to the ratification or the approval by the Parties in accordance with their own procedures.

**Chapter IV
Institutional and final provisions**

**Article 36
The Joint Committee**

1. The Joint Committee is hereby established and shall consist of a representatives appointed by the Government of the Republic of Slovenia, on the one hand, and of a representatives appointed by the Government of the Republic of Estonia, on the other hand.
2. The implementation of this Agreement shall be supervised and administered by the Joint Committee.
3. For the purpose of the proper implementation of this Agreement, the Parties shall exchange information and, upon request of any Party, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the Parties.
4. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

**Article 37
Procedures of the Joint Committee**

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but at least once a year. Each Party may request that a meeting be held.
2. The Joint Committee shall act by common agreement.
3. If a representative in the Joint Committee of a Party has, under the reservation, 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 day the lifting of the reservation is notified.

4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, inter alia, contain provisions for convening meetings and for the designation of the Chairman and his/her term of office.
5. The Joint Committee may decide to set up such subcommittees and working groups as it considers necessary to assist it in accomplishing its tasks.

**Article 38
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 between the Parties and in particular the provisions concerning rules of origin provided for by this Agreement.

**Article 39
Services and investments**

1. The Parties recognize the growing importance of certain areas, such as services and investments. In their efforts to gradually develop and broaden their co-operation, in particular in the context of the European integration, they will co-operate with the aim of achieving a progressive liberalization and mutual opening of markets for investments and trade in services, taking into account relevant provisions of the General Agreement on Trade in Services.
2. The Parties will discuss in the Joint Committee the possibilities to extend their trade relations to the fields of foreign direct investment and trade in services.

**Article 40
Annexes, Protocols and Amendments**

1. Annexes and Protocols to this Agreement are an integral part of it.
2. The Joint Committee may decide to amend the Annexes and Protocols. In this case the amendments shall enter into force on the date of a receipt of the latter diplomatic note confirming that their internal legal requirements for the entry into force of the amendments have been fulfilled.

**Article 41
Entry into force**

1. This Agreement shall enter into force on the first day of the month following the date of receipt of the latter diplomatic note confirming that their respective internal legal requirements for the entry into force of this Agreement have been fulfilled.

2. This Agreement shall be applied provisionally from 1 January 1997.

Article 42
Validity and termination

1. This Agreement is concluded for an unlimited period of time.
2. Either Party may terminate this Agreement by a written notification to the other Party. The termination shall take effect on the first day of the seventh month following the date on which the notification was received by the other Party.

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

Done at Tallinn this 26th day of November one thousand nine hundred and ninety six, in two originals, each in the English language.

For the Republic of Slovenia For the Republic of Estonia

Davorin Kračun, (s)

Riivo Sinijärv, (s)

Registration of Marks (Geneva, 1977 and amended in 1979);

- Protocol relating to the Madrid Agreement concerning the International Registration of Marks (Madrid, 1989);
- Budapest Treaty of 28 April 1977 on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure;
- International Convention for the Protection of new Varieties of Plants (UPOV) (Geneva Act, 1991);
- TRIPS Agreement.

The Joint Committee may decide that the paragraph 1 of Article 27 shall apply to other multilateral conventions.

2. The Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
 - Berne Convention for the Protection of Literary and Artistic Works (Paris Act, 1971);
 - Paris Convention for the Protection of Industrial Property (Stockholm Act, 1967 and amended in 1979);
 - Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984).

RECORD OF UNDERSTANDINGS

1. The Parties shall continue in their efforts with a view to achieve further liberalization of trade in agricultural products within the framework of their respective agricultural policies and their international commitments.
2. In the second half of 1997 at the latest, the Parties shall examine the possibilities of granting each other further concessions.
3. The prohibition of drawback of, or exemption from, customs duties laid down in Article 15 of Protocol 2 to this Agreement shall be temporarily derogated until it will be applied in the framework of the diagonal cumulation between both Parties and the European Union.

ANNEX I PROTECTION OF INTELLECTUAL PROPERTY (referred to in Article 27)

1. Paragraph 1 of Article 27 concerns the following multilateral conventions:
 - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome, 1961);
 - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the

PROTOCOL 1

(referred to in paragraph 2 of Article 10)

APPLICATION OF CUSTOMS DUTIES AND EXCHANGE OF AGRICULTURAL CONCESSIONS BETWEEN THE REPUBLIC OF SLOVENIA AND THE REPUBLIC OF ESTONIA

1. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Estonia listed in Annex A to this Protocol shall be abolished on the date of entry into force of this Agreement.
2. Customs duties on imports applicable in the Republic of Slovenia to products originating in the Republic of Estonia listed in Annex B to this Protocol shall be applied on the Most Favored National rate.
3. Customs duties on imports applicable in the Republic of Estonia to products originating in the Republic of Slovenia shall be abolished on the date of entry into force of this Agreement.
4. Customs duties referred to in this Protocol include *ad valorem* and specific customs duties and product specific levies.

ANNEX A TO PROTOCOL 1

HS/CN codes

0101.11	0302.69.75-87	0511.91	0904.12	1214.90	1604.14
0101.20.10	0302.69.91	0511.99.10	0904.20.10	1301	1604.19
0101.20.90	0302.69.92-99	0511.99.50	0904.20.31-35	1302.11	1604.20
0102.10.10	0303.10.000	0511.99.801	0904.20.39-90	1302.12	1604.30
0102.10.30	0303.22.000	0511.99.809	0905	1302.14	1605
0102.10.90	0303.29	0601.10	0906.10	1302.19.05	1702.20-60
0103.10	0303.31-60	0602.10.10	0906.20	1302.19.10-30	1704.10
0104.10.10	0303.72-76	0602.20.10	0907	1302.19.91-999	1801
0104.20.10	0303.77	0602.90.20	0908.10	1302.20	1802
0105.11.11	0303.78	0604.10.10	0908.20.10	1302.31	1803
0105.11.19	0303.79.21-55	0604.91	0908.20.90	1302.32	1804
0105.12.001	0303.79.60	0701.10	0908.30	1302.39	1805
0105.19.201	0303.79.61	0713.10.10	0909.10	1401	1806.10
0105.19.90	0303.79.62	0713.20.10	0909.20	1402	1806.90
0105.92.001	0303.79.65	0713.31.10	0909.30.11-19	1403	1901.90.11
0105.93.001	0303.79.71-87	0713.32.10	0909.40.11-19	1404	1901.90.19
0105.99.101	0303.79.92-96	0713.33.10	0909.50.11-19	1501	1903
0105.99.201	0303.80	0713.39.10	0910.10-50	1502.00.10	1904
0105.99.301	0304.10.13	0713.40-90	1001.10	1502.00.90	1905.30
0105.99.501	0304.10.19	0714.10	1001.90.10-91	1503	1905.40
0106.00.101	0304.10.31-38	0714.20	1002.00.001	1504.10	1905.90
0106.00.200	0304.10.94-98	0714.90	1003.00.10	1504.20	2005.10
0106.00.901	0304.20.13	0801	1003.00.901	1504.30	2005.40
0106.00.902	0304.20.21-96	0802.11	1004.00.001	1505	2005.80
0106.00.909	0304.90.050	0802.12	1005.10	1506	2007.10.10
0206.10.10	0304.90.20-97	0802.50	1006	1507	2008.19
0206.10.99	0305.10	0802.90	1007	ex 1507.90.90	2009.80
0206.21.00	0305.20	0803	1008.10.001	1508	2009.90
0206.22	0305.30	0804.10	1008.20.001	1511	2102
0206.29.10	0305.41.000	0804.30	1008.90	1512.11	2103
0206.30.10	0305.42	0804.40	1108	1512.19.10	
0206.41.10	0305.49	0804.50.00	1109	1512.21	2104.10
0206.49.10	0305.51	0805.30	1201		
0206.80.10	0305.59	0805.40	1202	1512.29	2201
0206.90.10	0305.61.000	0806.20		1513	2208.60
0301.10	0305.62	0807	1203	1514	2208.90
0301.91.10	0305.69	0810.40	1204	ex 1514.90.90	2301
0301.92	0306	0810.50	1205	1515	2302
0301.99	0307	0810.90	1206	ex 1515.90.991	2303
0302.12.00	0407.00.11	0811.10.19	1207	1516	2304
0302.19	0407.00.19	0811.20.19	1208	1518	2305
0302.21-50	0408.99.200	0811.20.90	1209	1520	2306.10
0302.62.00	0504	0811.90.31-39	1211	1521	2306.20
0302.63.000	0505	0811.90.85-95	1212.10-30	1522	2306.30
0302.65-66	0506.10	0814	1212.91	1602.90.31	2306.40
0302.69.21-51	0507	0901	1212.92	1602.90.41	2306.50-90
0302.69.55	0508	0902	1212.99	1603	2307
0302.69.65	0509.00.10	0903	1213	1604.11	2308
0302.69.61	0511.10	0904.11	1214.10	1604.12	2401

ANNEX B TO PROTOCOL 1

HS/CN codes

0101.19	0301.93.00	0602.90.10	0811.20.59	1701.11.90	2009.19.11
0102.90	0302.11	0602.90.30-99	0811.90.11	1701.12.90	2009.19.19
0103.91	0302.61	0603	0811.90.19	1701.91	2009.19.91
0103.92	0302.64	0604.99	0811.90.50-80	1701.99	2009.19.999
0104.10.30	0302.69.11	0701.90	0812	1702.11	2009.20.11
0104.10.80	0302.69.19	0702	0813	1702.19	2009.20.19
0104.20.90	0302.70	0703	0909.30.90	1702.90	2009.20.91
0105.11.91	0303.21	0704	0909.40.90	1703	2009.20.91
0105.11.99	0303.71	0705	0909.50.90		2009.20.999
0105.12.009	0303.79.11	0706	0910.91		2009.30.11
0105.19.209	0303.79.19	0707	0910.99	1704.90	2009.30.19
0105.92.009	0303.79.91	0708	1001.90.99	1806.20	2009.30.31
0105.93.009	0304.10.11	0709	1002.00.009	1806.31	2009.30.399
0105.99.109	0304.10.91	0710	1003.00.909	1806.32	
0105.99.209	0304.20.11	0711	1004.00.009	1901.10	
0105.99.309	0304.20.19	0712	1005.90	1901.20	2009.30.51
0105.99.509	0304.90.10	0713.10.90	1008.10.009	1901.90.91	2009.30.55
0106.00.109	0305.63	0713.20.90	1008.20.009	1901.90.99	2009.30.599
0201	0401	0713.31.90	1008.30	1902	2009.30.599
0202	0402	0713.32.90	1101	1905.10	2009.30.910
0203	0403	0713.33.90	1102	1905.20	2009.30.950
0204	0404	0713.39.90	1103	2001	2009.30.999
0205	0405	0802.21	1104	2002	2009.40-70
0206.10.91	0406	0802.22	1105	2003	2101
0206.10.95	0407.00.30	0802.31	1106	2004	2104.20
0206.29.91	0407.00.90	0802.32	1107	2005.20	2105
0206.29.99	0408.11	0802.40	1210	2005.51	2106
0206.30.21	0408.19	0804.20	1302.13	2005.59	
0206.30.31	0408.91	0805.10	1507.90.90	2005.60	2202
0206.30.90	0408.99.80	0805.20	1509	2005.70	2203
0206.41.91	0409	0805.90	1510	2005.90	2204
0206.41.99	0410	0806.10	1512.19.91	2006	2205
0206.49.91	0501	0808	1512.19.99	2007.10.91	2206
0206.49.99	0502	0809	1514.90.90	2007.10.99	2207
0206.80.91	0503	0810.10	1515.90.991	2007.91	2208
0206.80.99	0506.90	0810.20	1517	2007.99	ex 2208.60
0206.90.91	0509.00.90	0810.30	1601	2008.11	ex 2208.90
0206.90.99	0510	0811.10.11	1602	2008.20-99	2209
0207	0601.20	0811.10.90	ex 1602.90.31	2008.40-80	
0208	0602.10.90	0811.20.11	ex 1602.90.41	2009.11.11	2309
0209	0602.20.90	0811.20.31	1604.13	2009.11.19	2402
0210	0602.30	0811.20.39	1604.15	2009.11.91	2403
0301.91.90	0602.40	0811.20.51	1604.16	2009.11.999	

PROTOCOL 2
(referred to in paragraph 1 of Article 18)

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

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TITLE I
GENERAL PROVISIONS

Article 1
Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in Slovenia or in Estonia 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 Estonia;
- (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;
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Estonia:
 - (a) products wholly obtained in Estonia within the meaning of Article 5 of this Protocol;

- (b) products obtained in Estonia incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Estonia 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 Estonia 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 Estonia 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, Latvia, Lithuania, Iceland, Norway, Switzerland or the Community within the meaning of the Agreements between Slovenia and Estonia and each of these countries shall be considered as originating in Slovenia or Estonia 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 Estonia 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 Estonia.
3. The cumulation provided for in this Article may only be applied where the 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 Estonia 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 Estonia 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 Estonia:
 - (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 Estonia 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 Estonia;
 - (b) which sail under the flag of Slovenia or of Estonia;
 - (c) which are owned to an extent of at least 50% by nationals of Slovenia or of Estonia, 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 Estonia 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 Estonia; and
- (e) of which at least 75 per cent of the crew are nationals of Slovenia or of Estonia.

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 Estonia;
 - (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 Estonia 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 Estonia, except as provided for in Article 4.
- 2. If originating goods exported from Slovenia or Estonia 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 Estonia 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 Estonia.

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 Estonia 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 Estonia 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 Estonia;
 - (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 Estonia 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 Estonia 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 Estonia 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 Estonia 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 Estonia;
 - 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 Estonia.

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 Estonia and products originating in Estonia 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, or in French or German 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 Estonia if the products concerned can be considered as products originating in Slovenia, Estonia 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",
 "TAGANTJÄRELE VÄLJAANTUD".

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", "DUPLIKAAT",
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 Estonia, 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 Estonia. The replacement movement certificate(s) EUR1 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:
 - (a) by an approved exporter within the meaning of Article 22, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in Slovenia or Estonia 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 authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

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 Estonia 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 Estonia where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Slovenia or Estonia, issued or made out in Slovenia or Estonia, 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 Estonia 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 Estonia shall be reviewed by the Joint Committee at the request of Slovenia or Estonia. 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 Estonia 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 Estonia 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, Estonia 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 Estonia 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 Estonia 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 Estonia 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 Estonia responsible for questions related to customs and origin matters.

Article 38

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 Estonia.

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 Estonia 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 Estonia. 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 alumin-

ium 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 ¹
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents;

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

- decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- 7.2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process;¹
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
-
1. See Additional Explanatory Note 4(b) to chapter 27 of the combined nomenclature.
- (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**

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status	
		3	or
1	2	3	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 0403	Dairy produce: birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included, except for; Buttermilk, curdled milk and cream, yoghurt, kefir 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 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 ex 0502	Products of animal origin, not elsewhere specified or included: except for; Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained 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	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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 products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
1302	<p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <ul style="list-style-type: none"> - Mucilages and thickeners, modified, derived from vegetable products - Other 	<p>Manufacture from non-modified mucilages and thickeners</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained		
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
1501	<p>Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other 	<p>Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506</p> <p>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</p>		
1502	<p>Fats of bovine animals sheep or goats, other than those of heading No 1503:</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other 	<p>Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
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		
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, iner-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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
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 - Other	Manufacture from materials of any heading including other materials of heading No 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product Manufacture in which all the materials used must already be originating				
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
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 products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: - Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained Manufacture in which: <ul style="list-style-type: none">- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;- all the materials of Chapters 2 and 3 used must be wholly obtained		
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	Manufacture: <ul style="list-style-type: none">- from materials not classified within heading No 1806;- in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11		
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants, except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained		
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product				
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, 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				
2007	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				
ex 2008	- Nuts, not containing added sugar or spirits - Peanut butter, mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	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 Manufacture in which all the materials used are classified within a heading other than that 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				
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				
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				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex 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		
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading	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		
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: - 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; - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80%vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials not classified within heading Nos 2207 or 2208, - in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume				
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: - all the cereals, sugar or molasses, meat or milk used must already be originating, - all the materials of Chapter 3 used must be wholly obtained				
ex Chapter 24	Tobacco and manufactured tobacco substitutes, except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained				
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating				
ex 2403	Smoking tobacco	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
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		
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex 2525	Mica powder	Grinding of mica or mica waste		
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product		
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product		
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product		

1. For the special conditions relating to "specific processes" see Introductory 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 products	Working or processing carried out on non-originating materials that confers originating status			
		1	2	3	or
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or nor coloured	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product			
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product			
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product			

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 products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product		
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product		
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and 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

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex 2932	<ul style="list-style-type: none"> - Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives 	<p>Manufacture from materials of any heading. However, the value of all the materials of heading No. 2909 used may not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
2933	Heterocyclic compounds with nitrogen heteroatom(s) only:	Manufacture from materials of any heading. However, the value of all the materials of 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		
3002	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: <ul style="list-style-type: none"> - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale - Other 	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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2			
	-- human blood -- animal blood prepared for therapeutic or prophylactic uses -- blood fractions other than anti-sera, haemoglobin and serum globulin -- haemoglobin, blood globulin and serum globulin --other	Manufacture from materials of any heading, including other materials of heading No. 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product 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 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 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 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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
3003 and 3004	<p>Medicaments (excluding goods of heading No. 3002, 3005 and 3006)</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading No 2941 - Other 	<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"> - all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, - the value of all the materials used does not exceed 50% of the ex-works price of the product 		
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 3105	<p>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:</p> <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified 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 - the value of all the materials used does not exceed 50% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except 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	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterioration of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ² in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	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.
2. A "group" is regarded as any part of the heading separated from the rest by a semi-colon.

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
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) ¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product				
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 - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 3823 - materials of heading No. 3404 However, these materials 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. For the special conditions relating to "specific processes" see Introductory Note 7.1 and 7.3

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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: - Starch ethers and esters - Other	Manufacture from materials of any heading, including other materials of heading No. 3505 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 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 in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
3701	<p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> - Instant print film for colour photography, in packs - Other 	<p>Manufacture in which all the materials used are classified within a heading other than heading 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</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No. 3701 or 3702. However, materials from heading Nos. 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
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	
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	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 products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex 3803	- Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils Refined tall oil	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 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 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
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar		Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms 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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the products		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other	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		
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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
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 or not on a backing, other than those of heading No. 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining - Industrial fatty alcohols	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials of any heading including other materials of heading No 3823		
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: - The following of this heading: Prepared binders for foundry moulds or cores based on natural resinous products Naphthenic acids, their water insoluble salts and their esters Sorbitol other than that of heading No 2905	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 products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2			
	Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts Ion exchangers Getters for vacuum tubes Alkaline iron oxide for the purification of gas Ammoniacal gas liquors and spent oxide produced in coal gas purification Sulphonaphthenic acids, their water insoluble salts and their esters Fusel oil and Dippel's oil Mixtures of salts having different anions Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other	Manufacture in which the value of 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	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹	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 products	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"> - Other - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product¹</p> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</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"> - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: -- Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content 	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹ 	<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 products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex 3916 and ex 3917	-- Other Profile shapes and tubes	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹ Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	- Ionomer sheet or film - Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium 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	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	Foils of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber		
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product		
1. In the case of the products composed of materials classified within both heading 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 products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
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		
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 4302		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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 - Beadings and mouldings	Sanding or fingerjointing Beadings or moulding		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beadings or moulding		
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces		
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		
ex 4421	- Beadings and mouldings	Beadings or moulding		
	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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
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 wicker-work	Manufacture in which all the materials used are classified within a heading other than that of the product				
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product				
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product				
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47				
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47				
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: - 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				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: 4909 Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings 4910 Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from materials not classified within heading Nos. 4909 or 4911 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 Manufacture from materials not classified in heading Nos. 4909 or 4911		
ex Chapter 50	Silk; except for: ex 5003 Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed 5004 to ex 5006 Silk yarn and yarn spun from silk waste 5007 Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other	Manufacture in which all the materials used are classified within a heading other than that of the product Carding or combing of silk waste Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - other natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ¹ Manufacture from ¹ :		

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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>		
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	<p>Manufacture from¹ :</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials 		
5111 to 5113	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from single yarn¹</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper 		

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

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

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

HS heading No.	Description of products	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	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ¹ Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or		

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

HS heading No.	Description of products	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 ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5407 and 5408	Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from single yarn ¹ Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product		
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp		

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹ : - raw silk or silk waste carded or combed or otherwise prepared for spinning, - natural fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials		
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn ¹ Manufacture from ¹ : - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, 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 ¹ : - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper making materials		
5602	Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ¹ : - natural fibres, - chemical materials or textile pulp		

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading No. 5402, - polypropylene fibres of heading No. 5503 or 5506 or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp 		
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	<p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 		
5606	Gimped yarn, and strip and the like of heading No. 5404 or 5405 , gimped (other than those of heading No. 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 		

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		3	or	4
1	2	3	or	4
Chapter 57	Carpets and other textile floor coverings: - Of needleloom felt - Of other felt -Other	Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading No. 5402, - polypropylene fibres of heading No. 5503 or 5506 or - polypropylene filament tow of heading No. 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product Manufacture from ¹ : - natural fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from ¹ : - coir yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres not carded or combed or otherwise processed for spinning		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread - Other	Manufacture from single yarn ¹ : Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp,		

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

HS heading No.	Description of products	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	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	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product		
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn Manufacture from chemical materials or textile pulp		

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

HS heading No.	Description of products	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, decatising, 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 ¹		
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn Manufacture from: - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product		
5906	Rubberized textile fabrics, other than those of heading No. 5902:			

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
5907	<ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials - Other <p>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like</p>	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p> <p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>		
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:</p> <ul style="list-style-type: none"> - Incandescent gas mantles, impregnated - Other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>		
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> - Polishing discs or rings other than of felt of heading No. 5911 	Manufacture from yarn or waste fabrics or rags of heading No. 6310		

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

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
	<ul style="list-style-type: none"> - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No. 5911 - Other 	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - coir yarn, - the following materials: - yarn of polytetrafluoroethylene², - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene² - yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn² - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanedimethanol and isophthalic acid, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from¹:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 		
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:			

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 products	Working or processing carried out on non-originating materials that confers originating status		
1	2	3	or	4
	<ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other 	<p>Manufacture from yarn^{1,2}</p> <p>Manufacture from¹ :</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 		
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	<p>Manufacture from yarn^{1,2}</p> <p>Manufacture from yarn² or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product²</p>		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminized polyester	<p>Manufacture from yarn² or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product¹</p>		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: <ul style="list-style-type: none"> - Embroidered - Other 	<p>Manufacture from unbleached single yarn^{1,2}, or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product¹</p> <p>Manufacture from unbleached single yarn,^{1,2} or</p>		

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 products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212:</p> <ul style="list-style-type: none"> - Embroidered - Fire resistant equipment of fabric covered with foil of aluminized polyester - Interlinings for collars and cuffs, cut out - Other 	<p>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, decatizing, 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</p> <p>Manufacture from yarn¹ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product¹</p> <p>Manufacture from yarn¹ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product¹</p> <p>Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product </p> <p>Manufacture from yarn¹</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;			

1. See Introductory Note 6

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
	- Of felt, of non-wovens - Other -- Embroidered	Manufacture from ¹ : - natural fibres, or - chemical materials or textile pulp				
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from unbleached single yarn ^{2,3} or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product				
6306	Tarpaulins, awnings and sun-blinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of non-wovens - Other	Manufacture from ¹ : - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp				
6307	Other made-up articles, including dress patterns	Manufacture from ^{1,2} . - natural fibres, or - chemical materials or textile pulp	Manufacture from unbleached single yarn ^{1,2}			
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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	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			

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

2. See Introductory Note 6

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 products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex Chapter 64 6406	Footwear; gaiters and the like; except for: Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 6406 Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 65 6503 6505	Headgear and parts thereof, except for: Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501, whether or not lined or trimmed 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 in which all the materials used are classified within a heading other than that of the product Manufacture from yarn or textile fibres ¹ Manufacture from yarn or textile fibres ¹		
ex Chapter 66 6601	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; except for: Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	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 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 ex 6803	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for: Articles of slate or of agglomerated slate	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from worked slate		

1. See Introductory Note 6

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading				
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)				
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product				
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product				
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001				
7006	Glass of heading No. 7003, 7004 or 7005, bent, edge-worked, 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 products	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		
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals		

HS heading No.	Description of products	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	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought				
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product				
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product				
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product				
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 7201, 7202, 7203, 7204 or 7205				
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 7206				
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 7207				
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 7218				
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 7218				
ex 7224, 7225 to 7228	Semi finished products, flat rolled products, hot rolled bars and rods in 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				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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, check-rails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 7206		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 7206, 7207, 7218 or 7224		
ex 7307	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product		
7308	Structures (excluding prefabricated buildings of heading No. 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No. 7301 may not be used		
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No. 7315 used does not exceed 50% of the ex-works price of the product		
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product		
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture in which all the materials used are classified within a heading other than that of the product 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		
ex Chapter 75	Nickel 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		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: - 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		
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
7602 ex 7616	Aluminium waste or scrap Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture in which: - all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product		
Chapter 77	Reserved for possible future use in HS			
ex Chapter 78 7801 7802	Lead and articles thereof; except for: Unwrought lead: - Refined lead - Other Lead waste and scrap	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 Manufacture from "bullion" or "work" lead Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No. 7802 may not be used Manufacture in which all the materials used are classified within a heading other than that of the product		
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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
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				
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 products	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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product		
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used		
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used		
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 products	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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ¹	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: - 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	
8403 and ex 8404	Central heating boilers other than those of heading No. 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No. 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8409	Parts suitable for use solely or principally with the engines of heading No. 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

1. This rule shall apply until 31 December 1998.

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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		
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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
ex 8419	Machines for wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product			
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product			
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	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			
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	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product			
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
8430	- Other 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 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 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified within heading No. 8431 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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: - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and - the thread tension, crochet and zigzag mechanisms used are already originating 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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture in which <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8501	Electric motors and generators (excluding generating sets)	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8503 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8502	Electric generating sets and rotary converters	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 8501 or 8503, taken together, are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product			
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:	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;			
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				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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 - 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. 8523 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
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors;	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
8529	Parts suitable for use solely or principally with the apparatus of heading Nos. 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus - Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	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. 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 8517	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. 8538 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product			
8542	Electronic integrated circuits and microassemblies	Manufacture: - 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 products	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 products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
	<ul style="list-style-type: none"> - With reciprocating internal combustion piston engine of a cylinder capacity: <ul style="list-style-type: none"> -- Not exceeding 50 cc -- Exceeding 50 cc - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>	
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8715	Baby carriages and parts thereof	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No. 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No. 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
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; - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	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, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	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, 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	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	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, 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	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
ex 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		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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: - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading No. 9018 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 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	
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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product	

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	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	
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		
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	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 products	Working or processing carried out on non-originating materials that confers originating status				
		1	2	3	or	4
9029	- Other Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos. 9014 or 9015; stroboscopes	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product		
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 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				

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
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	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified within heading No. 9114 are only used up to a value of 10% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9111	Watch cases and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not plated, or of clad precious metal	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 products	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 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		
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No. 9401 or 9403, provided: - its value does not exceed 25% of the ex-works price of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of products	Working or processing carried out on non-originating materials that confers originating status		
		1	2	3 or 4
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product		
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: - 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 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: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product		

HS heading No.	Description of products	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; - 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/m². 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 Estonia 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. Exporter (Name,full address,country)	EUR. 1 No A 000 000		
	See notes overleaf before completing this form		
2. Certificate used in preferential trade between _____ and _____ (insert appropriate countries, groups of countries or territories)			
3. Consignee (Name,full address,country)(Optional)	4.Country, group of countries or territory in which the products are considered as originating	5.Country, group of countries or territory of destination	
	6. Transport details (Optional)		
7. Remarks			
8. Item number;Marks and numbers;Number and kind of packages(1); Description of goods		9.Gross weight(kg) or other measure (litres, cu.m.etc.)	10.Invoices (Optional)
11.CUSTOMS ENDORSEMENT Declaration certified. Export document(2): Form.....No..... Date..... Customs office:..... Issuing country or territory:..... Date:..... (Signature)		Stamp	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)

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

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

<p>13. REQUEST FOR VERIFICATION, to:</p> <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>_____ (Signature)</p>	<p>14. RESULTS OF VERIFICATION,</p> <p>Verification carried out shows that this certificate(1):</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>..... (Place and date)</p> <p>Stamp</p> <p>_____ (Signature)</p> <p>(1)Insert x in the appropriate box.</p>
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NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name,full address,country)		EUR. 1 No A 000 000 See notes overleaf before completing this form	
2. Application for a certificate to be used in preferential trade between and (insert appropriate countries, groups of countries or territories)			
3. Consignee (Name,full address,country)(Optional)		4.Country, group of countries or territory in which the products are considered as originating	5.Country, group of countries or territory of destination
6. Transport details (Optional)		7. Remarks	
8. Item number;Marks and numbers;Number and kind of packages(1); Description of goods		9.Gross weight(kg) or other measure (litres, cu.m.etc.)	10.Invoices (Optional)

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

DECLARATION BY THE EXPORTER

I, the undersigned exporter of the goods described overleaf,

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

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

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

SUBMIT the following supporting documents (1):

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV**Invoice declaration**

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

English version:

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

Slovenian version:

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

Estonian version:

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

French version:

L'exportateur des produits couverts par le présent document (autorisation douanière no ... (^{1d})) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (^{2d}).

German version:

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

.....
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) (a) Slovenian, Estonian,
(b) slovensko, estonsko
(c) slovenia, eesti
(d) slovene, estonienne
(e) slowenische, estnische
The originating status may be indicated by the respective ISO Alpha-2 codes - SI, EE
- (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.

PROTOCOL 3
(Referred to paragraph 3 of Article 18)

**MUTUAL ASSISTANCE AND CO-OPERATION
IN CUSTOMS MATTERS**

ARTICLE 1

Definitions

For the purposes of this Protocol:

- a) "customs legislation" shall mean provisions applicable in the Customs territories of the Parties governing the import, export, transit of goods and their placing under any other customs procedure, including measures of prohibition, restriction and control;
- b) "customs duties" shall mean all duties, taxes, fees or/ and other charges which are levied and collected in the territories of the Parties, in application of customs legislation, but not including fees and charges which are limited in amount to the approximate costs of services rendered;
- c) "applicant authority" shall mean a Customs authority which makes a request for assistance in customs matters;
- d) "requested authority" shall mean a Customs authority which receives a request for assistance in customs matters;
- e) "contravention" shall mean any violation of the customs legislation as well as any attempted violation of such legislation;
- f) "customs authority" shall mean in the Republic of Slovenia, the Ministry of Finance - the Customs Administration of the Republic of Slovenia (Ministrstvo za finance - Carinska uprava Republike Slovenije) and in the Republic of Estonia, Estonian National Customs Board (Riigi Tolliamet).
- g) "personal data" shall mean all information relating to an identified or identifiable individual.

ARTICLE 2

Scope

- 1. The Customs authority of the Parties shall assist each other within their competences, in the manner and under the conditions laid down in this Protocol, in ensuring that customs legislation is correctly applied, in particular by the prevention, detection and investigation of contraventions of this legislation.
- 2. Assistance and co-operation in customs matters, as provided for in this Protocol, applies to customs

authorities of the Parties which are competent for the application of this Protocol. It shall not prejudice the rules governing mutual assistance in criminal matters. Nor shall it cover information obtained under powers exercised at the request of the judicial authority, unless those authorities so agree.

ARTICLE 3
Assistance on request

- 1. At the request of the applicant authority, the requested authority shall furnish such assistance with all relevant information to enable it to ensure that customs legislation is correctly applied, including information regarding operations noted or planned which contravene or would contravene such legislation.
- 2. At the request of the applicant authority, the requested authority shall inform it whether goods exported from the Customs territory of one of the Parties have been properly imported into the Customs territory of the other Party, specifying, where appropriate, the customs procedure applied to the goods.
- 3. At the request of the applicant authority, the requested authority shall take the necessary steps to ensure that a surveillance is kept on:
 - a) natural or legal persons of whom there are reasonable grounds for believing that they are contravening or have contravened customs legislation;
 - b) places where goods are stored in a way that gives grounds for suspecting that they are intended to supply operations contrary to customs legislation;
 - c) movement of goods notified as possibly giving rise to substantial contraventions of customs legislation;
 - d) means of transport for which there are reasonable grounds for believing that they have been, are or may be used in the contravening of customs legislation.

ARTICLE 4
Spontaneous assistance

Without prior request the Customs authority shall within their competences provide each other with assistance if they consider that to be necessary for the correct application of customs legislation, particularly when they obtain information pertaining to:

- operations which have contravened, contravene or would contravene such legislation and which may be of interest to the other Party;
- new means or methods employed in realizing such operations;

- goods known to be subject to substantial contravention of customs legislation;
- persons known or suspected of committing or having committed offences against the customs legislation in force in the Customs territory of the other Party;
- means of transport and containers, for which knowledge or suspicions exist that they were, are or could be used in committing offences against the customs legislation in force in the Customs territory of the other Party.

ARTICLE 5 Delivery / Notification

At the request of the applicant authority, the requested authority shall in accordance with its legislation take all necessary measures in order:

- to deliver all documents,
- to notify all decisions

falling within the scope of this Protocol to an addressee, residing or established in its Customs territory. In such a case Article 6 (3) is applicable.

ARTICLE 6 Form and substance of requests for assistance

1. Requests pursuant to the present Protocol shall be made in writing. Documents necessary for the execution of such requests shall accompany the request. When required because of the urgency of the situation, oral request may be accepted, but must be confirmed in writing immediately.
2. Requests pursuant to paragraph 1 of this Article shall include the following information:
 - a) the applicant authority making the request;
 - b) the measure requested;
 - c) the object of and the reason for the request;
 - d) the laws, rules and other legal elements involved;
 - e) indications as exact and comprehensive as possible on the natural or legal persons being the target of the investigations;
 - f) a summary of the relevant facts, except in cases provided for in Article 5.
3. Request shall be submitted in an official language of the requested authority, in English or in other language acceptable to such authority.
4. If a request does not meet the formal requirements, its correction or completion may be demanded; the ordering of precautionary measures may, however, take place.

ARTICLE 7 Execution of requests

1. In order to comply with a request for assistance, the requested authority or, when the latter cannot act on its own account, the administrative department to which the request has been addressed by this authority, shall proceed, within its competence and available resources, as though it were acting on its own account or at the request of the other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for them to be carried out.
2. Requests for assistance will be executed in accordance with the laws, rules and other legal instruments of the requested Party.
3. Duly authorized officials of one of the Parties may, with the agreement of the other Party involved and within the conditions laid down by latter, obtain from the offices of the requested authority or other authority for which the requested authority is responsible, information relating to the contravention of customs legislation which the applicant authority needs for the purposes of this Protocol.
4. Officials of one of the Parties may, with the agreement of the other Party, be present at enquiries carried out in the latter territory.

ARTICLE 8 Form in which information is to be communicated

1. The requested authority shall communicate results of enquiries to the applicant authority in the form of documents, certified copies of documents, reports and the like.
2. The documents provided for in paragraph 1 of this Article may be replaced by computerized information produced in any form for the same purpose. All relevant information for the interpretation or the utilization of the information shall be supplied at the same time.

ARTICLE 9 Exceptions to the obligation to provide assistance

1. The requested authority may refuse to provide assistance as provided for in this Protocol, provide it partly or provide it subject to certain conditions or requirements, where to do would:
 - a) be likely to prejudice the sovereignty of the requested Party; or
 - b) be likely to prejudice public policy, security or other essential interests of the requested Party; or
 - c) involve currency or tax regulations other than regulations concerning customs duties; or

- d) involve violation of an industrial, commercial or professional secret.
2. Where the applicant authority requests assistance which it would itself be unable to provide if so asked, it shall draw attention to that fact in its request. Compliance with such a request shall be within the discretion of the requested authority.
 3. If a request for assistance cannot be complied with or is withheld, the applicant authority shall be notified without delay and shall be informed at the reasons for the refusal to provide assistance, providing it partly or providing it subjects to certain conditions or requirements or of the reasons of withholding assistance.

ARTICLE 10

Obligation to observe confidentiality

1. Any information communicated in whatever form pursuant to this Protocol shall be of a confidential nature. It shall be covered by the obligation of official secrecy and shall enjoy the protection extended under the relevant legislation applicable in the Customs territory of the Party which received it.
2. Personal data may only be transmitted if the level of protection of personal data afforded by the legislation of the applicant Party is equivalent. The Parties shall ensure at least a level of protection based on the principles laid down in the Annex of this Protocol.

ARTICLE 11

Use of information

1. Information obtained shall be used solely for the purposes of this Protocol and may be used within the Customs territory of each Party for other purposes only with the prior written consent of the customs authority which furnished the information and shall be subject to any restrictions laid down by that authority. These provisions are not applicable to information concerning offences relating to narcotic drugs and psychotropic substances. Such information may be communicated to other authorities directly involved in the combatting of illicit traffic of narcotic and psychotropic substances, within the limits of Article 2.
2. Paragraph 1 shall not impede the use of information in any judicial or administrative proceedings subsequently instituted for failure to comply with customs legislation.
3. The Parties may, in their records of evidence, reports and testimonies and in proceedings and charges brought before the courts, use as evidence information obtained and documents consulted in accordance with the provisions of this Protocol.
4. Original files and documents shall be requested only in cases where certified copies would be insufficient according to the legislation of the applicant Party.

Originals which have been transmitted shall be returned without delay as soon as the reason for which they had been provided to the other Party ceased to exist.

ARTICLE 12

Experts and witnesses

An official of a requested authority may be authorized to appear, within the limitations of the authorisation granted, as expert or witness in judicial or administrative proceedings regarding the matters covered by this Protocol in the jurisdiction of the other Party, and produce such objects, documents or authenticated copies thereof, as may be needed for the proceedings. The request for an appearance must indicate specifically on what matter and by virtue of what title or qualification the official will be questioned.

ARTICLE 13

Assistance expenses

The Parties shall waive all claims on each other for the reimbursement of expenses incurred pursuant to this Protocol, except, as appropriate, for expenses to experts and witnesses and to interpreters and translators who are not public service employees.

ARTICLE 14

Implementation

1. The management of this Protocol shall be entrusted to the customs authorities of the Parties. They shall decide on all practical measures and arrangements necessary for its application, taking into consideration rules in the field of data protection.
2. The Parties shall consult each other and subsequently keep each other informed of the detailed rules of implementation which are adopted in accordance with the provisions of this Protocol.
3. The customs authorities of the Parties may arrange for their investigation services to be in direct communication with each other.

ANNEX TO THE PROTOCOL 3

BASIC PRINCIPLES OF PROTECTION OF PERSONAL DATA

1. Personal data undergoing automatic processing shall be:
 - a) obtained and processed fairly and lawfully;
 - b) stored for specified and legitimate purposes and not used in a way incompatible with those purposes;
 - c) adequate, relevant and not excessive in relation to the purposes for which they are stored;
 - d) accurate and, where necessary, kept up to date;

- e) preserved in a form which permits identification of the data subjects for no longer than is required for the purpose for which those data are stored.
2. Personal data revealing racial origin, political opinions or religious or other beliefs, as well as personal data concerning health or sexual life, may not be processed automatically unless domestic legislation of the Party provides appropriate safeguards. The same shall apply to personal data relating to criminal convictions.
3. Appropriate security measures shall be taken for the protection of personal data stored in automated data files against unauthorized destruction or accidental loss as well as against unauthorized access, alteration or dissemination.
4. Any person shall be enabled:
- a) to establish the existence of an automated personal data file, its main purposes, as well as the identity and habitual residence or principal place of business of the controller of the file;
 - b) to obtain at reasonable intervals and without excessive delay or expense confirmation of whether personal data relating to him are stored in the automated data file as well as communication to him of such data in an intelligible form;
 - c) to obtain, as the case may be, rectification or erasure of such data if they have been processed contrary to the provisions of domestic legislation of the Party giving effect to the basic principles set out in principles 1 and 2 of this Annex;
- d) to have remedy if a request for communication or, as the case may be, communication, rectification or erasure as referred to in paragraphs b and c of this principle is not complied with.
5. No exception to the provisions under principles 1, 2 and 4 of this Annex shall be allowed except within the limits defined in said principles.
6. Derogation from the provisions under principles 1, 2 and 4 of this Annex shall be allowed when such derogation is provided for by the law of the Party and constitutes a necessary measure in a democratic society in the interest of:
- a) protecting State security, public safety, the monetary interests of the State or the suppression of criminal offences;
 - b) protecting the data subject or the rights and freedoms of others.
7. Restrictions on the exercise of the rights specified in principle 4, paragraphs b, c and d of this Annex, may be provided by legislation of the Party with respect to automated personal data files used for statistics or for scientific research purposes where there is obviously no risk of an infringement of the privacy of the data subjects.
8. None of the provisions of this Annex shall be interpreted as limiting or otherwise affecting the possibility for the Parties to grant data subjects a wider measure of protection than that stipulated in this Annex.

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

UVOD

Republika Slovenija in Republika Estonija, v nadaljevanju pogodbenici, ki

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

potrjujeta svoj namen, da dejavno sodeluje v procesu gospodarskega povezovanja kot pomembni razsežnosti stabilnosti na evropski celini, in izražata svojo pripravljenost za sodelovanje pri iskanju poti in načinov za krepitev tega procesa,

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

se sklicujeta na svojo trdno zavezanost Sklepni listini Konference o varnosti in sodelovanju v Evropi, Pariški listini in zlasti načelom, ki jih vsebuje sklepni dokument Bonske konference o gospodarskem sodelovanju v Evropi,

upoštevata Izjavo o nameri za sklenitev sporazuma o prosti trgovini med pogodbenicama, ki je bila podpisana 27. maja 1994 v Ljubljani,

sta odločeni, da v ta namen postopoma odstranita ovire pri pretežnem delu medsebojnega trgovanja v skladu z določbami Splošnega sporazuma o carinah in trgovini 1994 in s Sporazumom o ustanovitvi Svetovne trgovinske organizacije (WTO), pri čemer je cilj Estonije, da postane članica WTO,

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

upoštevata, da se nobena določba tega sporazuma ne more razlagati tako, da pogodbenici odvezuje njunih obveznosti po drugih mednarodnih sporazumih in organizacijah, zlasti ne po Splošnem sporazumu o carinah in trgovini 1994 in po Sporazumu o ustanovitvi Svetovne trgovinske organizacije,

sta odločeni izvajati ta sporazum o prosti trgovini, da bi ohranili in varovali okolje in zagotovili optimalno izkoriščanje naravnih virov skladno z načelom uravnotežene rasti,

sta se sporazumeli, kot sledi:

1. člen

Cilji

- Pogodbenici v skladu z določbami tega sporazuma, v skladu s XXIV. členom Splošnega sporazuma o carinah

in trgovini 1994 in v skladu z Dogovorom o razlagi XXIV. člena Sporazuma o ustanovitvi Svetovne trgovinske organizacije postopoma vzpostavita prostotrgovinsko območje za pretežni del medsebojne trgovine.

- Cilji tega sporazuma so:

- (a) z razširtvijo medsebojne trgovine spodbujati usklajen razvoj gospodarskih odnosov med pogodbenicama in tako pospeševati napredek njunih gospodarskih dejavnosti, izboljšanje življenjskih in zaposlitvenih razmer ter povečanje storilnosti in finančne stabilnosti,
- (b) zagotavljati poštene pogoje konkurence v trgovini med pogodbenicama,
- (c) na ta način z odstranjevanjem trgovinskih ovir prispevati k usklajenemu razvoju in širjenju svetovne trgovine.

I. poglavje

Industrijski izdelki

2. člen

Obseg

Določbe tega poglavja se nanašajo na industrijske izdelke s poreklom iz pogodbenic. Izraz "industrijski izdelki" v tem sporazumu pomeni izdelke, uvrščene v poglavja od 25 do 97 Harmoniziranega sistema poimenovanja in šifrske označevalnice.

3. člen

Carine pri uvozu in dajatve z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih carin pri uvozu ali dajatev z enakovrednim učinkom.
- Pogodbenici na dan začetka veljavnosti tega sporazuma med seboj odpravita vse carine pri uvozu in vse dajatve z enakovrednim učinkom.

4. člen

Fiskalne dajatve

Določbe 3. člena se uporabljajo tudi za carine fiskalne narave.

5. člen

Carine pri izvozu in dajatve z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih carin pri izvozu ali dajatev z enakovrednim učinkom.
- Pogodbenici na dan začetka veljavnosti tega sporazuma med seboj odpravita vse carine pri izvozu in vse dajatve z enakovrednim učinkom.

6. člen

Količinske omejitve pri uvozu in ukrepi z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih uvoznih količinskih omejitev ali ukrepov z enakovrednim učinkom.
- Vse količinske omejitve in ukrepi z enakovrednim učinkom pri uvozu izdelkov s poreklom iz pogodbenic se odpravijo z dnem začetka veljavnosti tega sporazuma.

7. člen

Količinske omejitve pri izvozu in ukrepi z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih izvoznih količinskih omejitev ali ukrepov z enakovrednim učinkom.
- Vse količinske omejitve in ukrepi z enakovrednim učinkom pri izvozu izdelkov s poreklom iz pogodbenic se odpravijo z dnem začetka veljavnosti tega sporazuma.

8. člen

Postopek obveščanja o osnutku tehničnih predpisov

- Pogodbenici sodelujeta in si izmenjujeta informacije s področja standardizacije, meroščstva, ugotavljanja skladnosti in pooblaščenosti, da bi zmanjšali tehnične ovire v trgovini.
- Za odstranitev tehničnih ovir in učinkovito izvajanje tega sporazuma lahko pogodbenici na podlagi tega člena skleneta dogovor o medsebojnem priznavanju poročil o preskusih, potrdil o skladnosti in drugih dokumentov, ki se neposredno ali posredno nanašajo na ugotavljanje skladnosti izdelkov, ki so predmet blagovne menjave med pogodbenicama, na podlagi veljavnih predpisov v državi uvoznici.
- Pristojni državni organi za izvajanje postopkov ugotavljanja skladnosti sporazumno pripravijo podrobni opis pogojev in načinov za ugotavljanje skladnosti na podlagi veljavnih predpisov v državi izvoznici.
- Pogodbenici se zavezujeta, da se bosta obveščali o tehničnih predpisih v skladu z določbami Sporazuma o tehničnih ovirah v trgovini (WTO).

II. poglavje**Kmetijski izdelki**

9. člen

Obseg

Določbe tega poglavja se uporabljajo za kmetijske izdelke s poreklom iz pogodbenic. Izraz "kmetijski izdelki" v tem sporazumu pomeni izdelke, uvrščene v poglavja od 1 do 24 Harmoniziranega sistema poimenovanja in šifrskih oznak blaga.

10. člen

Carine pri uvozu in dajatve z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih carin pri uvozu ali dajatev z enakovrednim učinkom.
- Carine pri uvozu se uporabljajo skladno z določbami Protokola 1 k temu sporazumu.
- Pogodbenici na dan začetka veljavnosti tega sporazuma med seboj odpravita vse dajatve, ki imajo enakovreden učinek, kot so carine pri uvozu.

11. člen

Fiskalne dajatve

Določbe iz 10. člena se uporabljajo tudi za carine fiskalne narave.

12. člen

Osnovne dajatve

- Osnovna dajatev, za katero se uporabljajo postopna zmanjšanja, določena v tem sporazumu, je pri vsakem izdelku stopnja dajatve za državo z največjimi ugodnostmi, ki velja na dan 1. julija 1996.
- Če se po začetku veljavnosti tega sporazuma uporablja kakršno koli znižanje carine na podlagi *erga omnes*, take znižane dajatve nadomestijo osnovne dajatve iz prvega odstavka od tistega dneva dalje, ko se uporabijo taka znižanja.
- Znižane dajatve, izračunane v skladu z drugim odstavkom, se zaokrožijo na eno decimalko.
- Pogodbenici se medsebojno obveščata o svojih osnovnih carinskih stopnjah v skladu z določbami iz drugega odstavka.

13. člen

Carine pri izvozu in dajatve z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih carin pri izvozu ali dajatev z enakovrednim učinkom.
- Pogodbenici na dan začetka veljavnosti tega sporazuma med seboj odpravita vse carine pri izvozu in vse dajatve, ki imajo enakovreden učinek.

14. člen

Količinske omejitve pri uvozu in ukrepi z enakovrednim učinkom

- Pogodbenici v medsebojni trgovini ne uvajata nobenih novih uvoznih količinskih omejitev ali ukrepov z enakovrednim učinkom.
- Vse količinske omejitve in ukrepi z enakovrednim učinkom pri uvozu izdelkov s poreklom iz pogodbenic se odpravijo z dnem začetka veljavnosti tega sporazuma.

15. člen

Ugodnosti in kmetijska politika

1. Brez vpliva na ugodnosti, dodeljene s Protokolom 1 k temu sporazumu, določbe tega poglavja na noben način ne omejujejo uresničevanja kmetijske politike pogodbenic ali sprejemanja katerih koli ukrepov v skladu s to politiko, vključno z izvajanjem ustreznih določb Sporazuma o kmetijstvu v okviru Svetovne trgovinske organizacije.
2. Pogodbenici se obveščata o spremembah svoje kmetijske politike ali ukrepov, ki se uporabljajo, in bi utegnili vplivati na pogoje trgovanja s kmetijskimi izdelki med njima, kot je predvideno s tem sporazumom. Na zahtevo ene od pogodbenic se nemudoma skliče posvet, na katerem se prouči nastali položaj.
3. Ob upoštevanju strukture estonske carinske tarife na dan začetka veljavnosti tega sporazuma, v kateri se za kmetijske izdelke ne uporabljajo carine, lahko Republika Estonija, če za uvoz kmetijskih izdelkov uvede nov carinski režim, z odstopanjem od določb iz 10. člena tega sporazuma in skladno z izvajanjem svoje kmetijske politike uvede uvozne carine za omejeno število kmetijskih izdelkov s poreklom iz Republike Slovenije.
4. Republika Estonija lahko uvede uvozne carine v prvih dveh letih po začetku veljavnosti tega sporazuma in po posvetu v Skupnem odboru. Po potrebi se obdobje dveh let na podlagi odločitve Skupnega odbora lahko podaljša za eno leto. Ti ukrepi veljajo za obdobje, ki ne presega treh let.
5. V vseh teh primerih Republika Estonija zagotovi precejšnjo stopnjo priznanih ugodnosti za kmetijske izdelke s poreklom iz Republike Slovenije in jim ne odobri manj ugodne obravnave, kot jo Republika Slovenija odobri izdelkom s poreklom iz Republike Estonije.

16. člen

Posebni zaščitni ukrepi

Če ne glede na druge določbe tega sporazuma, zlasti 29. člena, ter glede na posebno občutljivost kmetijskih trgov uvoz izdelkov s poreklom iz pogodbenice, za katere veljajo ugodnosti iz tega sporazuma, povzroči resno motnjo na trgu druge pogodbenice, prizadeta pogodbenica takoj začne s posvetovanji, da bi našla ustrezeno rešitev. Dokler se rešitev ne najde, lahko prizadeta pogodbenica sprejme ukrepe, ki se ji zdijo potrebni.

17. člen

Veterinarski, zdravstveni in fitosanitarni ukrepi

1. Ukrepi v zvezi z veterinarskim in fitosanitarnim nadzorom bodo usklajeni z zakonodajo Evropske unije in med pogodbenicama.
2. Veterinarsko-sanitarni ukrepi in delo veterinarskih služb bo potekalo v skladu s Kodeksom Mednarodnega urada

za živalske kužne bolezni in z drugimi mednarodnimi konvencijami s tega področja.

3. Fitosanitarni ukrepi in delo službe za varstvo rastlin bodo v skladu z Mednarodno konvencijo o varstvu rastlin in drugimi mednarodnimi konvencijami s tega področja.
4. Pogodbenici brez neenakopravnega razlikovanja uporabljata svoje predpise o sanitarnih in fitosanitarnih zadavah in ne uvajata novih ukrepov, ki po nepotrebnem ovirajo trgovino.

III. poglavje**Splošne določbe**

18. člen

Pravila o poreklu in sodelovanje pri carinskih zadavah

1. Protokol 2 k temu sporazumu določa pravila o poreklu in z njimi povezane načine upravnega sodelovanja.
2. Pogodbenici sprejmeta ustreerne ukrepe, vključno z rednimi pregledi Skupnega odbora, in dogovore za upravno sodelovanje, da zagotovita učinkovito in usklajeno izvajanje določb Protokola 2 k temu sporazumu in 3. do 7., 10. do 14., 19. in 30. člena tega sporazuma, ter čim bolj zmanjšata formalnosti pri trgovjanju in da dosežeta vzajemno zadovoljive rešitve za težave, ki izhajajo iz izvajanja teh določb.
3. Medsebojna pomoč upravnih organov pri carinskih zadavah poteka v skladu z določbami Protokola 3 k temu sporazumu.

19. člen

Notranje obdavčenje

1. Pogodbenici se vzdržita kakršnega koli ukrepa ali ustaljene prakse notranje fiskalne narave, ki neposredno ali posredno ustvarja neenakopravno razlikovanje med izdelki s poreklom iz pogodbenic.
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.

20. člen

Splošne izjeme

Ta sporazum ne izključuje prepovedi ali omejitve pri uvozu, izvozu ali za blago v tranzitu, ki so upravičene z javno moralo, javnim redom ali javno varnostjo; varovanjem življenja ali zdravja ljudi, živali ali rastlin; varstvom narodnega bogastva umetniške, zgodovinske ali arheološke vrednosti; varstvom intelektualne lastnine ali s pravili, ki se nanašajo na zlato ali srebro ali ohranjanje neobnovljivih naravnih virov, če se taki ukrepi uveljavljajo v povezavi z omejitvami v domači proizvodnji ali porabi. Take prepovedi ali omejitve pa ne smejo biti način za samovoljno neenakopravno razlikovanje ali prikrito omejevanje trgovine med pogodbenicama.

21. člen

Izjeme zaradi varnosti

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

- (a) za preprečevanje razkrivanja podatkov, ki so v nasprotju z njenimi bistvenimi varnostnimi interesi;
- (b) za zavarovanje bistvenih varnostnih interesov ali 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 med vojno ali ob drugi resni mednarodni napetosti.

22. člen

Državni monopolji

1. Pogodbenici vse državne monopolje komercialne narave postopno prilagajata, tako da do 1. januarja 2001 zagotovita, da med državljeni pogodbenic ne bo neenakopravnega razlikovanja pri pogojih, po katerih se blago nabavlja in trži. Pogodbenici se medsebojno obveščata o ukrepih, sprejetih za doseganje tega cilja.
2. Določbe tega člena se uporabljajo 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 se uporabljajo tudi za monopolje, ki jih je pogodbenica prenesla na druge organe.

23. člen

Plačila

1. Za plačila v prosto zamenljivih valutah, ki se nanašajo na blagovno menjavo med pogodbenicama, in prenos teh plačil na ozemlje pogodbenice tega sporazuma, kjer je sedež upnika, ni nikakršnih omejitev.
2. Pogodbenici se vzdržita vseh deviznih ali upravnih omejitev za odobritev, odplačevanje ali prejemanje kratkoročnih in srednjeročnih kreditov v zvezi z blagovno menjavo, v kateri sodeluje rezident pogodbenice.
3. Ne glede na določbe drugega odstavka morajo biti vsi ukrepi, ki se nanašajo na tekoča plačila, povezana s pretokom blaga, v skladu s pogoji, določenimi v VIII. členu Statuta Mednarodnega denarnega sklada.

24. člen

Pravila konkurence za podjetja

1. Spodaj navedeno je nezdružljivo s pravilnim izvajanjem tega sporazuma, če vpliva na trgovino med pogodbenicama:
 - (a) vsi dogovori med podjetji, sklepi združenj podjetij in med podjetji dogovorjeni postopki, katerih cilj ali posledica je preprečevanje, omejevanje ali izkriviljanje konkurence;
 - (b) zloraba prevladujočega položaja enega ali več podjetij na celotnem ali pretežnem delu ozemlja pogodbenic.
2. Določbe prvega odstavka se uporabljajo za dejavnosti vseh podjetij, vključno z javnimi podjetji in podjetji, ki jim pogodbenici podeljujeta posebne ali izključne pravice. Za podjetja, ki jim je zaupano opravljanje storitev splošnega gospodarskega pomena ali imajo naravo dobičkonosnega monopola, veljajo določbe prvega odstavka, če uporaba teh določb pravno ali dejansko ne ovira opravljanja posebnih javnih nalog, ki so jim dodeljene.
3. Za izdelke, navedene v II. poglavju, se določbe točke a prvega odstavka ne uporabljajo pri dogovorih, odločitvah in praksi, ki so sestavni del organizacije domačega trga.
4. Če pogodbenica meni, da je določena praksa nezdružljiva s prvim, drugim in tretjim odstavkom in če ta praksa povzroči ali grozi s povzročitvijo resne škode njenim interesom ali materialne škode njeni domači industriji, lahko sprejme ustreerne ukrepe po pogojih in v skladu s postopkom, navedenim v 33. členu.

25. člen

Državna pomoč

1. Vsaka pomoč, ki jo odobri država, ki je pogodbenica tega sporazuma, ali je odobrena iz državnih virov v kakršni koli obliki, ki izkrivilja ali grozi z izkriviljanjem konkurence z dajanjem prednosti določenim podjetjem ali proizvodnji določenega blaga, je nezdružljiva s pravilnim delovanjem tega sporazuma, če bi vplivala na trgovino med pogodbenicama.
2. Določbe prvega odstavka se ne uporabljajo za izdelke, navedene v II. poglavju.
3. Skupni odbor v treh letih po začetku veljavnosti tega sporazuma sprejme merila, na podlagi katerih se ugotavlja praksa, ki je v nasprotju z določbami prvega odstavka, kakor tudi pravila za njihovo izvajanje.
4. Pogodbenici zagotavljata preglednost na področju državne pomoči med drugim z vsakoletnim poročanjem Skupnemu odboru o skupnem znesku in razporeditvi dane pomoči ter si na zahtevo zagotavljata informacije o programih pomoči in o posameznih primerih državne pomoči.

5. Če pogodbenica meni, da je določena praksa:
- nezdružljiva z določbami prvega odstavka in neustrezno obravnavana v okviru izvedbenih pravil iz tretjega odstavka ali
 - če takih pravil iz tretjega odstavka ni in če taka praksa povzroči ali grozi s povzročitvijo resne škode interesom te pogodbenice ali materialne škode njeni domači industriji,

lahko po pogojih in v skladu z določbami, navedenimi v 33. členu, sprejme ustrezne ukrepe. Taki ustreznii ukrepi se lahko sprejmejo le v skladu s postopki in po pogojih, ki jih določajo Splošni sporazum o carinah in trgovini 1994 in Sporazum o ustanovitvi Svetovne trgovinske organizacije ter kateri koli drugi ustreznii, na njuni podlagi dogovorjeni dokumenti, ki se uporabljajo med pogodbenicama.

26. člen

Javna naročila

1. Pogodbenici menita, da je liberalizacija njunih trgovavnih naročil cilj tega sporazuma.
2. Pogodbenici postopno pripravita svoje predpise o javnih naročilih, da ponudnikom druge pogodbenice najkasneje do 1. januarja 1999 omogočita dostop do razpisov za pridobivanje pogodb na svojih trgih javnih naročil v skladu z določbami Sporazuma o vladnih nabavah iz priloge IV k Sporazumu o ustanovitvi Svetovne trgovinske organizacije.
3. Skupni odbor prouči dogajanje v zvezi z doseganjem ciljev tega člena in lahko priporoči praktične načine za izvajanje določb drugega odstavka, da se zagotovijo prost dostop, preglednost in popolno ravnotežje pravic in obveznosti.
4. Med proučevanjem po tretjem odstavku lahko Skupni odbor zlasti glede na mednarodni razvoj in predpise na tem področju prouči možnosti za razširitev obsega in/ali večjo stopnjo odprtosti trga v skladu z drugim odstavkom.
5. Pogodbenici si prizadevata pristopiti k ustreznim sporazumom, o katerih potekajo pogajanja v okviru Splošnega sporazuma o carinah in trgovini 1994 in Sporazuma o ustanovitvi Svetovne trgovinske organizacije.

27. člen

Varstvo intelektualne lastnine

1. Pogodbenici brez neenakopravnega razlikovanja priznavata in zagotavljata varstvo pravic intelektualne lastnine, vključno z ukrepi za podeljevanje in uveljavljanje teh pravic. Varstvo se postopno izboljšuje na raven, ki ustreza bistvenim standardom večstranskih sporazumov, ki so navedeni v prilogi I, najkasneje do 1. januarja 1999.

2. V tem sporazumu izraz "varstvo intelektualne lastnine" vključuje zlasti varstvo avtorske pravice, vključno z računalniškimi programi in bazami podatkov, ter sorodne pravice, blagovne in storitvene znamke, geografske označbe, vključno z označbami porekla, industrijske vzorce in modele, patente, topografije polprevodniških vezij in tudi neobjavljene informacije.
3. Pogodbenici sodelujeta na področju intelektualne lastnine. Na zahtevo katere koli pogodbenice se organizirajo strokovna posvetovanja o teh vprašanjih, zlasti o dejavnostih, ki so povezane z obstoječimi ali prihodnjimi mednarodnimi konvencijami o usklajevanju, upravljanju in uveljavljanju intelektualne lastnine, ter o dejavnostih v mednarodnih organizacijah, kot sta Svetovna trgovinska organizacija in Svetovna organizacija za intelektualno lastnino, kakor tudi o odnosih pogodbenic s tretjimi državami glede vprašanj, ki se nanašajo na intelektualno lastnino.
4. Pogodbenici lahko skleneta nadaljnje sporazume, ki presegajo zahteve tega sporazuma, in niso v nasprotju s Sporazumom TRIPS.

28. člen

Damping

Če pogodbenica ugotovi, da v trgovinskih odnosih, ki jih ureja ta sporazum, prihaja do dampinga v smislu VI. člena Splošnega sporazuma o carinah in trgovini 1994, lahko v skladu s VI. členom Splošnega sporazuma o carinah in trgovini 1994 in Sporazumom o izvajanju VI. člena Splošnega sporazuma o carinah in trgovini 1994 sprejme ustrezne ukrepe proti takemu ravnanju po pogojih in v skladu s postopkom, navedenim v 33. členu.

29. člen

Splošni zaščitni ukrepi

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

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

lahko prizadeta pogodbenica sprejme ustrezne ukrepe po pogojih in v skladu s postopkom, navedenim v 33. členu.

30. člen

Strukturno prilagajanje

1. Ena ali druga pogodbenica lahko sprejme izredne ukrepe v obliki povečanih carin z omejenim trajanjem, ki odstopajo od določb 3. člena.
2. Ti ukrepi se smejo nanašati samo na industrijske dejavnosti v razvoju ali na določena področja, ki so v postopku prestrukturiranja ali pa so v resnih težavah,

- zlasti tam, kjer te težave povzročijo hude socialne probleme.
3. Carine pri uvozu, ki se uporabljajo v pogodbenici za izdelke s poreklom iz druge pogodbenice na podlagi teh ukrepov, ne smejo presegati 25 % *ad valorem* in ohranijo element priznane ugodnosti za izdelke s poreklom iz druge pogodbenice. Skupna vrednost uvoza izdelkov, za katere veljajo ti ukrepi, ne sme presegati 15 % vsega uvoza industrijskih izdelkov, kot so določeni v I. poglavju, iz druge pogodbenice, v zadnjem letu, za katero so na voljo statistični podatki.
 4. Ti ukrepi se uporabljajo v obdobju, ki ne sme biti daljše kot tri leta, razen če Skupni odbor odobri daljše trajanje. Ukrepi se prenehajo uporabljati najkasneje 1. januarja 2001.
 5. Takih ukrepov ni mogoče ulti za neki izdelek, če sta minili več kot dve leti od začetka veljavnosti tega sporazuma ali od odprave vseh carin in količinskih omejitv ali dajatev ali ukrepov z enakim učinkom za ta izdelek.
 6. Prizadeta pogodbenica obvesti drugo pogodbenico o kakršnih koli izrednih ukrepih, ki jih namerava ulti, na zahtevo druge pogodbenice pa se v okviru Skupnega odbora opravijo posvetovanja o teh ukrepih ter o področjih, na katera se nanašajo, še pred njihovo uvedbo. Ko prizadeta pogodbenica sprejema take ukrepe, Skupnemu odboru predloži časovni razpored odprave carin, uvedenih po tem členu. Časovni razpored zagotavlja postopno opuščanje teh carin, ki se začne najkasneje eno leto po njihovi uvedbi po enakih letnih stopnjah. Skupni odbor se lahko odloči za drugačen časovni razpored.

31. člen

Ponovni izvoz in resno pomanjkanje blaga

Kadar ravnanje v skladu z določbami 5. in 7. člena vodi v:

- (a) ponovni izvoz v tretjo državo, za katero ima pogodbenica izvoznica na izvoz določenega izdelka količinske izvozne omejitve, izvozne carine ali ukrepe ali dajatev z enakovrednim učinkom, ali
- (b) resno pomanjkanje ali nevarnost resnega pomanjkanja izdelka, ki je bistven za pogodbenico izvoznico,

in kadar navedene razmere pogodbenici izvoznici povzročijo ali utegnijo povzročiti večje težave, ta lahko po pogojih in v skladu s postopkom iz 33. člena sprejme ustrezne ukrepe.

32. člen

Izpolnitev obveznosti

1. Pogodbenici sprejmeta katere koli splošne ali posebne ukrepe, potrebne za izpolnitev svojih obveznosti po tem sporazumu. Zagotovita, da bodo doseženi cilji tega sporazuma.

2. Če pogodbenica meni, da druga pogodbenica ni izpolnila katere koli obveznosti po tem sporazumu, lahko prizadeta pogodbenica sprejme ustrezne ukrepe po pogojih in v skladu s postopkom, navedenim v 33. členu.

33. člen

Postopek za uporabo zaščitnih ukrepov

1. Preden pogodbenici začneta postopek za uporabo zaščitnih ukrepov, določenih v naslednjih odstavkih tega člena, si prizadevata razrešiti vsa medsebojna nesoglasja z neposrednimi posvetovanji.
2. Če pogodbenica za uvoz izdelkov, ki bi lahko povzročil razmere, omenjene v 29. členu, uvede upravni postopek, katerega cilj je hitro obveščanje o gibanju blagovnih tokovih, o tem obvesti drugo pogodbenico.
3. Brez vpliva na sedmi odstavek pogodbenica, ki se namerava zateči k zaščitnim ukrepom, o tem nemudoma obvesti drugo pogodbenico in ji dostavi vse ustrezne informacije o tem. Da bi našli rešitev, se pogodbenici o tem nemudoma posvetujeta v Skupnem odboru.
4. (a) V zvezi z 28., 29. in 31. členom Skupni odbor prouči primer ali razmere in lahko sprejme odločitev, potrebno za odpravo težav, o katerih je prizadeta pogodbenica obvestila drugo pogodbenico. Če Skupni odbor v tridesetih dneh po predložitvi te zadeve ne sprejme take odločitve, sme prizadeta pogodbenica sprejeti ukrepe, potrebne za popravo nastalih razmer.
(b) V zvezi z 32. členom lahko prizadeta pogodbenica po končanih posvetovanjih ali po izteku treh mesecev od datuma prvega obvestila drugi pogodbenici sprejme ustrezne ukrepe.
(c) V zvezi s 24. in 25. členom prizadeta pogodbenica ponudi Skupnemu odboru vso potrebno pomoč za proučitev primera in, če je primerno, pri odpravi spornega ravnanja. Če pogodbenica v roku, ki ga določi Skupni odbor, ne prenega s spornim ravnanjem, ali pa če Skupni odbor v tridesetih dneh po predložitvi zadeve ne doseže sporazuma o njem, lahko prizadeta pogodbenica sprejme ustrezne ukrepe za odpravo težav, ki so posledica takega ravnanja.
5. 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 popravijo razmere, ki so privedle do njihove uporabe, in ne presegata škode, ki jo je povzročilo tako ravnanje ali težava. Prednost imajo ukrepi, ki bodo najmanj ovirali izvajanje sporazuma.
6. O uvedenih zaščitnih ukrepih potekajo občasna posvetovanja v Skupnem odboru, da bi jih čim prej ublažili ali odpravili, ko razmere ne upravičujejo več njihove uporabe.

7. Če zaradi izrednih razmer, ki zahtevajo takojšnje ukrepanje, zadeve ni mogoče predhodno proučiti, lahko prizadeta pogodbenica v primerih iz 28., 29. in 30. člena takoj uporabi začasne ukrepe, ki so nujno potrebni za ureditev razmer. O ukrepih je treba nemudoma uradno obvestiti drugo pogodbenico in v čim krajšem času opraviti posvetovanja v Skupnem odboru.

34. člen

Plačilnobilančne težave

- Pogodbenici si prizadevata izogibati se uvajanje omejitvenih ukrepov, vključno z ukrepi, ki se nanašajo na omejevanje uvoza iz plačilnobilančnih razlogov.
- Kadar je pogodbenica v resnih plačilnobilančnih težavah ali ji to neizbežno grozi, sme v skladu z ustrezнимi določbami Splošnega sporazuma o carinah in trgovini 1994 spreteti omejitvene ukrepe, vključno z ukrepi, povezanimi z uvozom, ki so časovno omejeni in ne presegajo tega, kar je potrebno za izboljšanje plačilnobilančnega položaja. Z izboljšanjem plačilnobilančnega položaja se ukrepi postopno ublažijo in odpravijo takoj, ko razmere ne upravičujejo več njihovega obstoja. Prizadeta pogodbenica drugo pogodbenico takoj obvesti o njihovi uvedbi in, če je to mogoče, o časovnem razporedu za njihovo odpravo.

35. člen

Evolutivna klavzula

- Če pogodbenica sodi, da bi bilo v interesu gospodarstev pogodbenic koristno razviti in poglobiti odnose, vzpostavljene s tem sporazumom, z razširitvijo na področja, ki jih ta sporazum ne zajema, drugi pogodbenici predloži utemeljeni predlog. Pogodbenici lahko Skupnemu odboru naložita, da ta predlog prouči in, če je primerno, da priporočila zlasti zato, da se začnejo pogajanja.
- Dogovore, dosežene v postopku iz prvega odstavka, bosta pogodbenici ratificirali ali potrdili v skladu s svojimi notranjimi postopki.

IV. poglavje

Ustanovitvene in končne določbe

36. člen

Skupni odbor

- Ustanovi se Skupni odbor, sestavljen iz predstavnikov, ki jih imenujeta Vlada Republike Slovenije na eni strani in Vlada Republike Estonije na drugi strani.
- Skupni odbor nadzoruje in upravlja izvajanje tega sporazuma.
- Za ustrezno izvajanje tega sporazuma si pogodbenici izmenjujeta informacije in se na zahtevo katere koli od njiju posvetujeta v Skupnem odboru. Skupni odbor

stalno preverja možnosti za nadaljnje odpravljanje ovir v trgovini med pogodbenicama.

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

37. člen

Postopki Skupnega odbora

- Za ustrezno izvajanje tega sporazuma se Skupni odbor sestaja po potrebi, vendar najmanj enkrat letno. Vsaka pogodbenica lahko zahteva sestanek.
- Skupni odbor deluje na podlagi skupnega dogovora.
- Če predstavnik pogodbenice v Skupnem odboru sprejme sklep s pridržkom izpolnitve notranjepravnih zahtev, začne sklep veljati z dnem, ko je uradno sporočen umik pridržka, če v njem ni naveden kasnejši datum.
- Za namen tega sporazuma sprejme Skupni odbor svoj poslovnik, ki med drugim vsebuje določbe o sklicevanju sestankov in imenovanju predsednika ter trajanju njegovega mandata.
- Skupni odbor lahko odloči, da ustanovi podobore in delovne skupine, za katere sodi, da mu lahko pomagajo pri izpolnjevanju njegovih nalog.

38. člen

Carinske unije, območja proste trgovine in obmejni promet

Ta sporazum ne preprečuje ohranjanja ali ustanavljanja carinskih unij, območij proste trgovine ali dogоворov o obmejnem prometu, če ne vplivajo negativno na trgovino med pogodbenicama ter zlasti na določbe, ki se nanašajo na pravila o poreklu, kot jih določa ta sporazum.

39. člen

Storitve in naložbe

- Pogodbenici se zavedata naraščajočega pomena določenih področij, kot na primer storitev in naložb. V svojih prizadevanjih, da bi postopno razvijali in razširjali svoje sodelovanje, zlasti v smislu evropskega povezovanja, sodelujeta s ciljem, da dosežeta vedno večjo liberalizacijo in obojestransko odpiranje trgov za naložbe in trgovino s storitvami, ob upoštevanju ustreznih določb Splošnega sporazuma o trgovini in storitvah.
- Pogodbenici bosta v Skupnem odboru razpravljali o možnosti za razširitev svojih trgovinskih odnosov na področji neposrednih tujih naložb in trgovine s storitvami.

40. člen

Priloge, protokoli in dopolnitve

- Priloge in protokoli k temu sporazumu so njegov sestavni del.

2. Skupni odbor se lahko odloči za dopolnitve prilog in protokolov. V tem primeru začnejo dopolnitve veljati na dan prejema zadnje diplomatske note, s katero se potrjuje, da so izpolnjeni notranjepravni pogoji za začetek veljavnosti dopolnitev.

41. člen

Začetek veljavnosti

1. Ta sporazum začne veljati prvega dne meseca, ki sledi datumu prejema zadnje diplomatske note, s katero se potrjuje, da so izpolnjeni notranjepravni pogoji za začetek veljavnosti tega sporazuma.
2. Ta sporazum se začasno uporablja od 1. januarja 1997.

42. člen

Veljavnost in odpoved

1. Ta sporazum je sklenjen za nedoločen čas.
2. Pogodbenica lahko odpove ta sporazum s pisnim uradnim obvestilom drugi pogodbenici. Odpoved začne veljati prvi dan sedmega meseca, ki sledi datumu, ko je druga pogodbenica prejela uradno obvestilo.

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

Sestavljeni v Tallinnu 26. novembra leta tisoč devetsto šestindevetdeset v dveh izvirnikih v angleškem jeziku.

Za Republiko Slovenijo

Za Republiko Estonijo

Davorin Kračun l.r.

Riivo Sinijärv l.r.

ZAPIS O SOGLASJU

1. Pogodbenici nadaljujeta s prizadevanji, da bi dosegli nadaljnjo liberalizacijo trgovine s kmetijskimi izdelki v mejah svoje kmetijske politike in mednarodnih obveznosti.
2. Pogodbenici najpozneje v drugi polovici leta 1997 proučita možnosti za vzajemno dodelitev nadalnjih ugodnosti.
3. Prepoved povračila carin ali oprostitev plačila carin, kot je določeno v 15. členu protokola 2 k temu sporazumu, začasno ne velja, dokler se sporazum ne bo uporabljal v okviru diagonalne kumulacije med obema pogodbenicama in Evropsko unijo.

PRILOGA I
VARSTVO INTELEKTUALNE LASTNINE
(omenjena v 27. členu)

1. Večstranske konvencije, omenjene v prvem odstavku 27. člena, so:

- Mednarodna konvencija za varstvo izvajalcev, proizvajalcev fonogramov in radiodifuznih organizacij (Rim, 1961);
- Sporazum iz Nice o mednarodni klasifikaciji blaga in storitev za namene registriranja znamk (Ženeva, 1977, dopolnjen leta 1979);
- Protokol k Madridskemu sporazumu o mednarodnem registrirjanju znamk (Madrid, 1989);
- Budimpeštanska pogodba z dne 28. aprila 1977 o mednarodnem priznanju depozita mikroorganizmov za postopek patentiranja;
- Mednarodna konvencija za varstvo novih rastlinskih sort (UPOV) (Ženevska listina, 1991);
- Sporazum TRIPs.

Skupni odbor lahko odloči, da se prvi odstavek 27. člena uporablja tudi za druge večstranske konvencije.

2. Pogodbenici potrjujeta pomen, ki ga pripisujeta obveznostim, ki izhajajo iz teh večstranskih konvencij:
 - Bernske konvencije za varstvo književnih in umetniških del (Pariška listina, 1971);
 - Pariške konvencije za varstvo industrijske lastnine (Stockholmska listina, 1967, dopolnjena leta 1979);
 - Pogodbe o sodelovanju na področju patentov (Washington, 1970, dopolnjene leta 1979 in spremenjene leta 1984).

PROTOKOL 1

(omenjen v drugem odstavku 10. člena)

**UPORABA CARINE
IN
IZMENJAVA KMETIJSKIH UGODNOSTI
MED
REPUBLIKO SLOVENIJO
IN
REPUBLIKO ESTONIJO**

1. Carine pri uvozu, ki se uporabljajo v Republiki Sloveniji za izdelke s poreklom iz Republike Estonije, naštete v Prilogi A k temu protokolu, se odpravijo na dan začetka veljavnosti tega sporazuma.
2. Carine pri uvozu, ki se uporabljajo v Republiki Sloveniji za izdelke s poreklom iz Republike Estonije, naštete v Prilogi B k temu protokolu, se uporabljajo po carinski stopnji za države z največjimi ugodnostmi.
3. Carine pri uvozu, ki se uporabljajo v Republiki Estoniji za izdelke s poreklom iz Republike Slovenije, se odpravijo na dan začetka veljavnosti tega sporazuma.
4. Carine, omenjene v tem protokolu, vključujejo carine **ad valorem**, posebne carine in posebne dajatve.

PRILOGA A K PROTOKOLU 1**oznake HS/KN**

0101.11	0302.69.75-87	0511.91	0904.12	1214.90	1604.14
0101.20.10	0302.69.91	0511.99.10	0904.20.10	1301	1604.19
0101.20.90	0302.69.92-99	0511.99.50	0904.20.31-35	1302.11	1604.20
0102.10.10	0303.10.000	0511.99.801	0904.20.39-90	1302.12	1604.30
0102.10.30	0303.22.000	0511.99.809	0905	1302.14	1605
0102.10.90	0303.29	0601.10	0906.10	1302.19.05	1702.20-60
0103.10	0303.31-60	0602.10.10	0906.20	1302.19.10-30	1704.10
0104.10.10	0303.72-76	0602.20.10	0907	1302.19.91-999	1801
0104.20.10	0303.77	0602.90.20	0908.10	1302.20	1802
0105.11.11	0303.78	0604.10.10	0908.20.10	1302.31	1803
0105.11.19	0303.79.21-55	0604.91	0908.20.90	1302.32	1804
0105.12.001	0303.79.60	0701.10	0908.30	1302.39	1805
0105.19.201	0303.79.61	0713.10.10	0909.10	1401	1806.10
0105.19.90	0303.79.62	0713.20.10	0909.20	1402	1806.90
0105.92.001	0303.79.65	0713.31.10	0909.30.11-19	1403	1901.90.11
0105.93.001	0303.79.71-87	0713.32.10	0909.40.11-19	1404	1901.90.19
0105.99.101	0303.79.92-96	0713.33.10	0909.50.11-19	1501	1903
0105.99.201	0303.80	0713.39.10	0910.10-50	1502.00.10	1904
0105.99.301	0304.10.13	0713.40-90	1001.10	1502.00.90	1905.30
0105.99.501	0304.10.19	0714.10	1001.90.10-91	1503	1905.40
0106.00.101	0304.10.31-38	0714.20	1002.00.001	1504.10	1905.90
0106.00.200	0304.10.94-98	0714.90	1003.00.10	1504.20	2005.10
0106.00.901	0304.20.13	0801	1003.00.901	1504.30	2005.40
0106.00.902	0304.20.21-96	0802.11	1004.00.001	1505	2005.80
0106.00.909	0304.90.050	0802.12	1005.10	1506	2007.10.10
0206.10.10	0304.90.20-97	0802.50	1006	1507	2008.19
0206.10.99	0305.10	0802.90	1007	ex 1507.90.90	2009.80
0206.21.00	0305.20	0803	1008.10.001	1508	2009.90
0206.22	0305.30	0804.10	1008.20.001	1511	2102
0206.29.10	0305.41.000	0804.30	1008.90	1512.11	2103
0206.30.10	0305.42	0804.40	1108	1512.19.10	
0206.41.10	0305.49	0804.50.00	1109	1512.21	2104.10
0206.49.10	0305.51	0805.30	1201		
0206.80.10	0305.59	0805.40	1202	1512.29	2201
0206.90.10	0305.61.000	0806.20		1513	2208.60
0301.10	0305.62	0807	1203	1514	2208.90
0301.91.10	0305.69	0810.40	1204	ex 1514.90.90	2301
0301.92	0306	0810.50	1205	1515	2302
0301.99	0307	0810.90	1206	ex 1515.90.991	2303
0302.12.00	0407.00.11	0811.10.19	1207	1516	2304
0302.19	0407.00.19	0811.20.19	1208	1518	2305
0302.21-50	0408.99.200	0811.20.90	1209	1520	2306.10
0302.62.00	0504	0811.90.31-39	1211	1521	2306.20
0302.63.000	0505	0811.90.85-95	1212.10-30	1522	2306.30
0302.65-66	0506.10	0814	1212.91	1602.90.31	2306.40
0302.69.21-51	0507	0901	1212.92	1602.90.41	2306.50-90
0302.69.55	0508	0902	1212.99	1603	2307
0302.69.65	0509.00.10	0903	1213	1604.11	2308
0302.69.61	0511.10	0904.11	1214.10	1604.12	2401

PRILOGA B K PROTOKOLU 1**oznake HS/KN**

0101.19	0301.93.00	0602.90.10	0811.20.59	1701.11.90	2009.19.11
0102.90	0302.11	0602.90.30-99	0811.90.11	1701.12.90	2009.19.19
0103.91	0302.61	0603	0811.90.19	1701.91	2009.19.91
0103.92	0302.64	0604.99	0811.90.50-80	1701.99	2009.19.999
0104.10.30	0302.69.11	0701.90	0812	1702.11	2009.20.11
0104.10.80	0302.69.19	0702	0813	1702.19	
0104.20.90	0302.70	0703	0909.30.90	1702.90	2009.20.19
0105.11.91	0303.21	0704	0909.40.90	1703	2009.20.91
0105.11.99	0303.71	0705	0909.50.90		2009.20.999
0105.12.009	0303.79.11	0706	0910.91		2009.30.11
0105.19.209	0303.79.19	0707	0910.99	1704.90	2009.30.19
0105.92.009	0303.79.91	0708	1001.90.99	1806.20	2009.30.31
0105.93.009	0304.10.11	0709	1002.00.009	1806.31	2009.30.399
0105.99.109	0304.10.91	0710	1003.00.909	1806.32	
0105.99.209	0304.20.11	0711	1004.00.009	1901.10	
0105.99.309	0304.20.19	0712	1005.90	1901.20	
0105.99.509	0304.90.10	0713.10.90	1008.10.009	1901.90.91	2009.30.51
0106.00.109	0305.63	0713.20.90	1008.20.009	1901.90.99	2009.30.55
0201	0401	0713.31.90	1008.30	1902	2009.30.599
0202	0402	0713.32.90	1101	1905.10	2009.30.910
0203	0403	0713.33.90	1102	1905.20	2009.30.950
0204	0404	0713.39.90	1103	2001	2009.30.999
0205	0405	0802.21	1104	2002	
0206.10.91	0406	0802.22	1105	2003	2009.40-70
0206.10.95	0407.00.30	0802.31	1106	2004	2101
0206.29.91	0407.00.90	0802.32	1107	2005.20	2104.20
0206.29.99	0408.11	0802.40	1210	2005.51	2105
0206.30.21	0408.19	0804.20	1302.13	2005.59	2106
0206.30.31	0408.91	0805.10	1507.90.90	2005.60	2202
0206.30.90	0408.99.80	0805.20	1509	2005.70	2203
0206.41.91	0409	0805.90	1510	2005.90	
0206.41.99	0410	0806.10	1512.19.91	2006	2204
0206.49.91	0501	0808	1512.19.99	2007.10.91	2205
0206.49.99	0502	0809	1514.90.90	2007.10.99	2206
0206.80.91	0503	0810.10	1515.90.991	2007.91	2207
0206.80.99	0506.90	0810.20	1517	2007.99	2208
0206.90.91	0509.00.90	0810.30	1601	2008.11	ex 2208.60
0206.90.99	0510	0811.10.11	1602	2008.20-99	ex 2208.90
0207	0601.20	0811.10.90	ex 1602.90.31	2008.40-80	
0208	0602.10.90	0811.20.11	ex 1602.90.41	2009.11.11	2209
0209	0602.20.90	0811.20.31	1604.13	2009.11.19	2309
0210	0602.30	0811.20.39	1604.15	2009.11.91	2402
0301.91.90	0602.40	0811.20.51	1604.16	2009.11.999	2403

PROTOKOL 2

(omenjen v prvem odstavku 18. člena)

**o opredelitvi pojma "izdelki s poreklom" in načinu
upravnega sodelovanja****VSEBINA**

I. ODDELEK	SPLOŠNE DOLOČBE	26. člen	Izjeme pri dokazilu o poreklu
1. člen	Opredelitev pojmov	27. člen	Spremljajoči dokumenti
II. ODDELEK	OPREDELITEV POJMA "IZDELKI S POREKLOM"	28. člen	Hramba dokazil o poreklu in spremljajočih dokumentov
2. člen	Splošne zahteve	29. člen	Razlike in oblikovne napake
3. člen	Dvostranska kumulacija porekla	30. člen	Zneski, izraženi v ekujih
4. člen	Diagonalna kumulacija porekla	VI. ODDELEK	DOGOVORI O UPRAVNEM SODELOVANJU
5. člen	V celoti pridobljeni izdelki	31. člen	Medsebojno sodelovanje
6. člen	Zadosti obdelani ali predelani izdelki	32. člen	Preverjanje dokazil o poreklu
7. člen	Nezadostni postopki obdelave ali predelave	33. člen	Reševanje sporov
8. člen	Enota kvalifikacije	34. člen	Kazni
9. člen	Dodatki, nadomestni deli in orodja	35. člen	Proste cone
10. člen	Garniture	VII. ODDELEK	KONČNE DOLOČBE
11. člen	Nevtralni elementi	36. člen	Blago na poti in v skladiščenju
III. ODDELEK	ZAHTEVE GLEDE OZEMLJA	37. člen	Podobor za carinske zadeve in vprašanja porekla
12. člen	Načelo teritorialnosti	38. člen	Spremembe protokola
13. člen	Neposredni prevoz		
14. člen	Razstave		
IV. ODDELEK	POVRAČILO CARINE ALI OPROSTITEV PLAČILA CARINE		
15. člen	Prepoved povračila carine ali oprostitve plačila carine		
V. ODDELEK	DOKAZILO O POREKLU		
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	Pooblaščeni izvoznik		
23. člen	Veljavnost dokazila o poreklu		
24. člen	Predložitev dokazila o poreklu		
25. člen	Uvoz po delih		

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;
- 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 izvajanjju 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 Estoniji, 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 Estoniji;

- h) "vrednost materialov s poreklom" pomeni vrednost takih materialov, kot so opredeljeni v pododstavku g) in se uporablja *mutatis mutandis*;
- i) "dodata 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) "poglavlja" in "tarifne številke" pomenijo poglavja in tarifne številke (štirištevilčne kode), uporabljene v nomenklaturi, ki sestavlja Harmonizirani sistem poimenovanja in šifrske označitve 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.

II. ODDELEK

OPREDELITEV POJMA "IZDELKI S POREKLOM"

2. člen

Slošne 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;
2. Za izvajanje tega sporazuma se naslednji izdelki štejejo za izdelke s poreklom iz Estonije:
 - a) izdelki, v celoti pridobljeni v Estoniji v smislu 5. člena tega protokola;
 - b) izdelki, pridobljeni v Estoniji, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, pod pogojem, da so bili taki materiali zadosti obdelani ali predelani v Estoniji v smislu 6. člena tega protokola.

3. člen

Dvostranska kumulacija porekla

1. Materiali s poreklom iz Slovenije se štejejo za materiale s poreklom iz Estonije, 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 Estonije 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, Latvije, Islandije, Norveške, Švice ali Skupnosti v smislu sporazumov med Slovenijo in Estonijo in vsako od teh držav pri vključitvi v izdelek, ki je bil tam pridobljen, lahko štejejo za materiale s poreklom iz Slovenije ali iz Estonije. 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 Estonije, 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 Estoniji.
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 Estonija 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 Estonijo 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 Estoniji:
 - a) mineralni izdelki, tam pridobljeni iz zemelje 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 Estonije;
 - 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 uporablja samo za plovila in predelovalne ladje:
- a) ki so registrirane ali se vodijo v Sloveniji ali v Estoniji;
 - b) ki plujejo pod zastavo Slovenije ali Estonije;
 - c) ki so najmanj 50 odstotkov v lasti državljanov Slovenije ali Estonije 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 državljeni Slovenije ali Estonije 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 državljeni Slovenije ali Estonije in
 - e) katerih najmanj 75 odstotkov članov posadke so državljeni Slovenije ali Estonije.

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 opravljeni na materialih brez porekla, uporabljenih pri izdelavi teh izdelkov in se nanašajo samo na take materiale. To pomeni, če se izdelek, ki je

pridobil poreklo z izpolnitvijo pogojev iz seznama, uporablja pri izdelavi drugega izdelka, se pogoji, ki se uporabljajo za izdelek, v katerega je ta vključen, ne uporabljajo zanj in se ne upoštevajo materiali brez porekla, ki 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 presezen na podlagi uporabe tega odstavka.
- Ta odstavek se ne uporablja za izdelke, ki se uvrščajo v 50. do 63. poglavje Harmoniziranega sistema.
3. Prvi in drugi odstavek se ne uporablja v primerih, ki jih določa 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 pogoju, določenim v tem protokolu, da bi jih lahko šteli za izdelke s poreklom iz Slovenije ali iz Estonije;
 - f) enostavno sestavljanje delov izdelkov v popoln izdelek;

- g) kombinacija dveh ali več postopkov, opisanih v pododstavkih a) do f);
- h) zakol živali.
2. Pri ugotavljanju, ali se predelave ali obdelave, opravljene na posameznem izdelku, štejejo za nezadostne v smislu prvega odstavka, se skupno upoštevajo vsi postopki, opravljeni na tem izdelku bodisi v Sloveniji ali v Estoniji.

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 posiljka 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 Temeljnimi 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 Temeljnimi pravilom 3 za uporabo Harmoniziranega sistema štejejo za garniture s porekлом, kadar imajo poreklo vsi njihovi sestavnii 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 našteto, 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 Estoniji izpolnjeni neprekinjeno, razen kot je določeno v 4. členu.
2. Če se blago s poreklom, izvoženo iz Slovenije ali iz Estonije 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 obravnavna, predvidena s tem sporazumom, se uporablja samo za izdelke, ki izpolnjujejo zahteve tega protokola in se prevažajo neposredno med Slovenijo in Estonijo ali čez ozemlja drugih držav, omenjenih v 4. členu. Vendar se izdelki, ki sestavljajo eno samo nedeljeno posiljko, lahko prevažajo čez druga ozemlja, če do tega pride, s pretovarjanjem ali začasnim skladишčenjem na teh ozemljih pod pogojem, da je blago v državi tranzita ali skladишčenja 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 Estonije.

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 raztovarjanja 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 Estonijo, 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 Estonije v državo, v kateri je razstava in jih tam razstavljal;
 - b) je ta izvoznik izdelke prodal ali drugače odstopil osebi v Sloveniji ali v Estoniji;
 - 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 izданo ali sestavljeno v skladu z določbami V. oddelka in predloženo carinskim 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 Estonije 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 Estoniji 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 Estoniji, izrecno ali z učinkom za materiale, uporabljeni 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, uporabljeni pri izdelavi teh izdelkov, ni bilo prejetov 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 Estonija uporablja sistem povračila carine ali oprostitve plačila carinskih dajatev ali dajatev z enakovrednim učinkom, ki se uporabljajo za materiale, uporabljeni pri proizvodnji izdelkov s poreklom, ob upoštevanju naslednjih določb:
 - a) za izdelke, ki spadajo v 25. do 49. in 64. do 97. poglavje Harmoniziranega sistema, se lahko zadrži 5-odstotna carinska dajatev ali tista nižja stopnja, ki velja v Sloveniji ali v Estoniji;
 - 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 Estoniji.

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 Estonijo ter za izdelke s poreklom iz Estonije 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 prepozнатi (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 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 pooblaščeni zastopnik obrazca potrdila 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 vлага 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 Estonije, če se izdelki lahko štejejo za izdelke s poreklom iz Slovenije, Estonije 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 izданo 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 sprejet.
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 ustreznom spisu.
4. Naknadno izdana potrdila o prometu blaga EUR.1 morajo imeti enega od teh zaznamkov:
"ISSUED RETROSPECTIVELY"
"IZDANO NAKNADNO"
"TAGANTJÄRELE VÄLJAANTUD"
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", "DUPLIKAAT".
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 Estoniji, 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 Estoniji. Nadomestno potrdilo oziroma nadomestna potrdila o prometu blaga EUR.1 izdajo carinski organi, pod nadzor 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) pooblaščeni 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 Estonije ali iz ene od drugih držav, omenjenih v 4. členu in ki izpoljujejo 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

Pooblaščeni 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 pooblaščeni izvoznik uporablja pooblastila.
5. Carinski organi lahko kadar koli umaknejo pooblastilo. To morajo storiti, kadar pooblaščeni 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 izvoznice 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 spremila 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 presegati 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 Estonije ali iz ene od drugih držav, omenjenih v 4. členu, in izpoljujejo 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 Estoniji, kadar se taki dokumenti uporabljajo v skladu z domačim pravom;
- c) dokumenti, ki dokazujejo postopek obdelave ali predelave materialov v Sloveniji ali v Estoniji, izdani ali sestavljeni v Sloveniji ali v Estoniji, 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 Estoniji 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 vлага 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 oblikovne 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 oblikovne napake, kot so npr. tipkarske, na dokazilu o poreklu ne morejo biti razlog za zavnitev, 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 Estonije pregleda v ekujih izražene zneske in njihovo protivrednost v domačih valutah Slovenije ali Estonije. 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 Estonije 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 Estonia 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 carinskim organom države izvoznice, in če tako ustreza, navesti razloge za poizvedbo. V podporo zahtevi za preverjanje se pošlje vsak pridobljen dokument ali informacija, ki kaže, da so podatki na dokazilu o poreklu netočni.
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, Estonije 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 netočne podatke, da bi pridobil preferencialno obravnavo za izdelke.

35. člen

Proste cone

1. Slovenija in Estonia ukeneta 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 Estonije, 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 skladiščenju

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

Pododbora za carinske zadeve in vprašanja porekla

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

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

38. 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 ali poglavja, kot je opisano v 2. stolpcu.
- 2.2 Če je v 1. stolpcu združenih več tarifnih številk 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 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 Estoniji.

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 Estoniji 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 Estoniji. 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 izdelave 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, vštevši 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 izdeluje 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 opombo 6.2 spodaj v zvezi s tekstilom).

Na primer:

Pravilo za pripravljeno hrano iz tarifne številke 1904, ki izrecno 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, izdelana 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 številk 5002 in 5003 kakor tudi volnena vlakna, fino ali grobo živalsko dlako iz tarifnih številk 5101 do 5105, bombažna vlakna iz tarifnih številk 5201 do 5203 in druga rastlinska vlakna iz tarifnih številk 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 številk 5501 do 5507.

Opomba 5:

- 5.1 Če se za izdelek v seznamu navaja ta opomba, se za katere koli osnovne tekstilne materiale, uporabljeni 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 opombe 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
- sintetična rezana vlakna iz polipropilena
- sintetična rezana vlakna iz poliestra
- sintetična rezana vlakna iz poliamida
- sintetična rezana vlakna iz poliakrilonitrila
- sintetična rezana vlakna iz poliimida
- 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 zlepjene s prozornim aliobarvanim lepilom med dvema plastičnima slojema,
- drugi izdelki iz tarifne številke 5605.

Na primer:

Preja iz tarifne številke 5205, izdelana iz bombažnih vlaken iz tarifne številke 5203 in sintetičnih rezanih vlaknen 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 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, nemiknih ali nečesarneih 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 uporabljeni 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 in/ali umetno prejo 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 dovoljeno odstopanje pri prej 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 plastične zlepilne 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 ustreza 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 številk ex 2707, 2713 do 2715, ex 2901, ex 2902 in ex 3403 so "specifični procesi" naslednji:

- a) vakuumnska destilacija;
- b) ponovna destilacija z zelo natančnim procesom frakcioniranja;¹
- 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; neutralizacijo z alkalnimi sredstvi; razbarvanje in očiščevanje z naravno aktivno prstjo, aktivirano prstjo, aktiviranim ogljem ali boksim;
- g) polimerizacija;
- h) alkilizacija;
- i) izomerizacija.

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

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

- a) vakuumska destilacija;
 - b) ponovna destilacija z zelo natančnim procesom frakcioniranja;¹
 - 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, razzveplanje 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 razzveplanje, 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 specifičen 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 kurih olj, ki se uvrščajo v tarifno številko ex 2710, obdelava s pomočjo visokofrekvenčnih razelektritev skozi krtačke.
- 7.3 Za namene tarifnih številk 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**

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
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, kislo mleko in sметana, 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.poglavlja 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 domaćih 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 korenji in gomolji	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 7. poglavja v celoti pridobljeni.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
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 kolikor uporabljenega materiala iz 17. poglavja ne presega 30 % vrednosti cene izdelka franko tovarna.	
ex 9. pgl. 0901 0902 ex 0910	Kava, čaj, mate čaj in začimbe; razen za: Kava, pražena ali nepražena ali brez kofeina; lupine in kožice kave; kavni nadomestki, ki vsebujejo kakršen kolikor odstotek kave Čaj, pravi; aromatiziran ali ne Mešanice začimb	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 9. poglavja v celoti pridobljeni. Izdelava iz materialov iz katere kolikor tarifne številke. Izdelava iz materialov iz katere kolikor tarifne številke. Izdelava iz materialov iz katere kolikor tarifne številke.	
10. pgl.	Žita	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 10. poglavja v celoti pridobljeni.	
ex 11 .pgl. ex 1106	Izdelki mlinske industrije; slad; škrob; inulin; pšenično lepilo; razen za: Moka, zdrob in prah iz sušenih stročnic iz tar. št. 0713	Izdelava, pri kateri morajo biti vsa uporabljena žita, užitne vrtnine, korenine in gomolji iz tar. št. 0714 ali sadje v celoti pridobljeni. 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, gumijeve smole in oljne smole (na primer balzami)	Izdelava, pri kateri vrednost katerega kolikor 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. štev. 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. 1501	Masti in olja živalskega ali rastlinskega izvora in izdelki njihovega razkrajanja; predelane užitne masti; voski živalskega ali rastlinskega izvora, razen za: Prašičja mast (vključno s salom) in piščančja mast, razen tiste iz tar. št. 0209 ali 1503 - Maščobe iz kosti ali odpadkov - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz materialov iz katere koli tar. št. razen iz tar. št. 0203, 0206 ali 0207 ali kosti iz tar. št. 0506. Izdelava iz prašičjega mesa ali užitnih klavničnih proizvodov iz tar. št. 0203 ali 0206 ali iz piščančjega mesa in užitnih klavničnih proizvodov iz tar. št. 0207.	
1502 1504	Maščobe govedi, ovac ali koz, razen tistih iz tar. št. 1503: - Maščobe iz kosti ali odpadkov - Drugo Masti in olja rib ali morskih sesalcev ter njihove frakcije, prečiščeni ali neprečiščeni, toda kemično nemodificirani: - Trdne frakcije - Drugo	Izdelava iz materialov iz katere koli tar. št., razen tistih iz tar. št. 0201, 0202, 0204 ali 0206 ali kosti iz tar. št. 0506. Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.	
ex 1505	Prečiščeni lanolin	Izdelava iz materialov iz katere koli tar. št., všečki druge materiale iz tar. št. 1504. Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.	
		Izdelava iz surove maščobe iz volne iz tar. št. 1505.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1506	Druge masti in olja živalskega izvora in njihove frakcije, prečiščene ali neprečiščene, toda kemično nemodificirane: - Trdne frakcije - Drugo	Izdelava iz materialov iz katere koli tar. št., vstevši druge materiale iz tar. št. 1506. Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.	
1507 do 1515	Olja rastlinskega izvora in njihove frakcije: - 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 - Trdne frakcije, razen iz jojoba olja - Drugo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz drugih materialov iz tar. št. 1507 do 1515. Izdelava, pri kateri morajo biti vsi uporabljeni rastlinski materiali v celoti pridobljeni.	
1516	Živalske ali rastlinske masti in olja in njihove frakcije, deloma ali v celoti hidrogenirani, interesterificirani, reesterificirani ali elaidinizirani, rafinirani ali nerafinirani, toda nadalje nepredelani	Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni; - vsi uporabljeni rastlinski materiali morajo biti v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.	
1517	Margarina; mešanice ali preparati iz masti ali olj živalskega ali rastlinskega izvora ali frakcij različnih masti ali olj iz tega poglavja, primerni za prehrano, razen jedilnih masti ali olj ali njihovih frakcij iz tar. št 1516	Izdelava, pri kateri: - morajo biti vsi uporabljeni materiali iz 2. in 4. poglavja v celoti pridobljeni; - vsi uporabljeni rastlinski materiali morajo biti v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.	
16. pgl.	Izdelki iz mesa, rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev	Izdelava iz živali iz 1. poglavja. Vsi uporabljeni materiali iz 3. poglavja morajo biti v celoti pridobljeni.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 17. pgl	Sladkor in sladkorni izdelki; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka.		
ex 1701	Sladkor iz sladkornega trsa ali sladkorne pese ter kemično čista saharoza, v trdnem stanju, z dodatkom arom ali barvil	Izdelava, pri kateri vrednost katerega koli materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
1702	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 iz materialov iz katere koli tar. št. vstevši 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 rafiniraju 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 (vstevši 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
1901	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: - Ekstrakt slada - Drugo	Izdelava iz žit iz 10. poglavja. 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.	
1902	Testenine, kuhanе ali nekuhanе ali polnjene (z mesom ali drugimi sestavinami) ali drugače pripravljene, kot so špageti, makaroni, rezanci, lazanje, njoki, ravioli, kaneloni; kuskus, pripravljen ali nepripravljen: - ki vsebujejo 20 ut.% ali manj mesa, klavničnih izdelkov, rib, školjkarjev ali mehkužcev - ki vsebujejo več kot 20 ut.% mesa, klavničnih izdelkov, rib, školjkarjev ali mehkužcev	Izdelava, pri kateri morajo biti vsa uporabljenia žita in žitni izdelki (razen pšenice vrste "durum" in njenih izdelkov) v celoti pridobljeni. Izdelava, pri kateri: - morajo biti vsa uporabljenia žita in žitni izdelki (razen pšenice vrste "durum" in njenih izdelkov) v celoti pridobljeni; - vsi uporabljeni materiali iz 2. in 3. poglavja morajo biti v celoti pridobljeni.	
1903	Tapioka in njeni nadomestki, pripravljeni iz škroba kot kosmiči, zrnca, perle ali v podobnih oblikah	Izdelava iz materialov iz katere kol tar. št. razen iz krompirjevega škroba iz tar. št. 1108.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
1904	Pripravljena živila, dobljena z nabrekanjem 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 uporabljeni 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 vaflji, rizev 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, pripravljeni ali konzervirani v kisu ali ocetni 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 ocetni 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
(4)			
ex 2008	<ul style="list-style-type: none"> - Lupinasto sadje, brez dodanega sladkorja ali alkohola - Kikirikijev maslo; mešanice na osnovi žit; palmova jedra; koruza - Drugi, razen sadja in lupinastega sadja, kuhanji drugače kot v sopari ali vodi, brez dodanega sladkorja; zamrznjeni 	<p>Izdelava, pri kateri vrednost uporabljenega lupinastega sadja in oljnih semen s poreklom iz tar. št. 0801, 0802 in 1202 do 1207 presega 60 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vrednost kateregakoli uporabljenega materiala iz 17. poglavja ne presega 30 % cene izdelka franko tovarna. 	
2009	Sadni sokovi (tudi grozdni mošt) in zelenjavni sokovi, nefermentirani in brez dodanega alkohola, z dodatkom sladkorja ali drugih sladil ali brez njih	Izdelava, pri kateri:	
		<ul style="list-style-type: none"> - 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 21. pgl.	Razna živila, razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 2101	Ekstrakti, esence in koncentrati kave, čaja, mate čaja, pražene cikorije in drugi kavni nadomestki	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka; - vsa uporabljena cikorija mora biti v celoti pridobljena. 	
2103	<p>Omake in pripravki za omake; mešane začimbe in mešana začimbna sredstva; gorčična moka in zdrob in pripravljena gorčica:</p> <ul style="list-style-type: none"> - Omake in pripravki za omake; mešane začimbe in mešana začimbna sredstva - Gorčična moka in zdrob in pripravljena gorčica 	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabi gorčična moka ali zdrob ali pripravljena gorčica.</p> <p>Izdelava iz materialov iz katere koli tarifne številke.</p>	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 2104	Juhe in ragu juhe in pripravki za te juhe	Izdelava iz materialov iz katere koli tarifne številke, razen pripravljenih ali konzerviranih vrtnin iz tar. št. 2002 do 2005.		
2106	Živila, ki niso navedena in ne zajeta na drugem mestu	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.	Pijače, alkoholi in kis, razen za:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št. kot je tar. št. izdelka;		
2202	Vode, vštevši 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	- vse uporabljeno grozdje ali materiali, dobljeni iz grozja, morajo biti v celoti pridobljeni. Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka;		
2208	Nedenaturirani etanol z vsebnostjo manj kot 80 vol.%; žganja, likerji in druge žgane alkoholne pijače	- 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 grozja, v celoti pridobljen, ali, če so vsi drugi uporabljeni materiali že s poreklom, se lahko uporabi arak do višine 5 vol.%.		
ex 23. pgl.	Ostanki in odpadki živilske industrije; pripravljena krma za živali; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.		
ex 2301	Kitov zdrob; moke, zdrobi in peleti iz mesa rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev, neustreznih za prehrano ljudi	Izdelava, pri kateri morajo biti vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 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, dobjeni 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. 2402	Tobak in tobačni nadomestki; razen za: Cigare, cigarilos in cigarette iz tobaka ali tobačnega nadomestka	Izdelava, pri kateri morajo biti vsi materiali iz 24. poglavja v celoti pridobljeni. 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. ex 2504	Sol; žveplo; zemljine in kamen; sadra, apno in cement; razen: Naravni kristalni grafit, z obogateno vsebino ogljika, prečiščen in mlet	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 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 destiliira pri temperaturi do 250° C (vštевši mešanice naftnih olj in benzena), za uporabo kot pogonska goriva ali kurilna olja	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko 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 mineralov.	

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
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 ¹ . 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.	
2711	Naftni plini in drugi plinasti ogljikovodiki	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar.št.izdelka. Lahko 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 ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar.št., kot je tar.št.izdelka. Lahko se uporabijo materiali, ki so uvrščeni v isto tar.št. pod pogojem, da njihova vrednost ne presega 50% cene izdelkov franko tovarna.	

1. Za posebne pogoje v zvezi s "specifičnimi procesi" glej uvodni opombi 7.2

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
2713	Naftni koks, bitumen in drugi ostanki iz nafte ali olj iz bituminoznih materialov	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali, ki so uvrščeni v isto tar. št., pod pogojem, da njihova vrednost ne presega 50% cene izdelkov franko tovarna.		
2714	Bitumen in asfalt, naravni; bituminozni in oljni skrilavci in katranski pesek; asfaltiti in asfaltne kamnine	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . 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.		
2715	Bitumenske mešanice na osnovi naravnega asfalta, naravnega bitumna, bitumna iz nafte, mineralnega katrana ali mineralne katranske smole	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . 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 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.	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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 2805	"Mischmetall"	Izdelava z elektrolitsko ali topotno obdelavo, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 2811	Žveplov trioksid	Izdelava iz žveplovega dioksida.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 2833	Aluminijev sulfat	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 2840	Natrijev perborat	Izdelava iz dinatrijevega tetraborata pentahidrata.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 29. pgl.	Organski kemični izdelki, razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št izdelka. Lahko 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 ¹ . 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 kurično olje	Operacije rafiniranja in/ali en ali več specifičnih procesov ¹ . ali Druge operacije, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko 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.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 2905	Kovinski alkoholati iz alkoholov iz te tar. št. in iz etanola ali glicerina	Izdelava iz materialov iz katere kolit. št. vštevši druge materiale iz tar. št. 2905. Kovinski alkoholati iz te tar. št. se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
2915	Nasičene aciklične monokarboksilne kisline in njihovi anhidridi, halogenidi, peroksiidi in peroksikislne; njihovi halogenski sulfo-nitro-in nitrozo- derivati	Izdelava iz materialov iz katere kolit. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2915 in 2916 ne sme presegati 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 2932	- Notranji etri in njihovi halogenski sulfo-, nitro- in nitrozoderivati - Ciklični acetali in notranji hemiacetali in njihovi halogenski, sulfo- nitro- ali nitrozoderivati	Izdelava iz materialov iz katere kolit. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2909 ne sme presegati 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
2933	Heterociklične spojine samo s heteroatomom ali heteroatomi dušika;	Izdelava iz materialov iz katere kolit. 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 kolit. 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.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
3002	<p>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 biotehnoških procesov; cepiva, toksini, kulture mikroorganizmov (razen kvasovk) in podobni izdelki:</p> <ul style="list-style-type: none"> - Izdelki, ki so sestavljeni iz dveh sestavin ali več, ki so pomešani za terapevtske ali profilaktične namene ali nepomešani izdelki za te namene, pripravljeni v odmerjene doze ali v oblike ali pakiranje za prodajo na drobno - Drugo: -- človeška kri -- živalska kri pripravljena za terapevtske ali profilaktične namene -- frakcije krvi, razen antiserumov, hemoglobina in serumskih globulinov -- hemoglobin, krvni globulin in serumski globulin 	<p>Izdelava iz materialov iz katere kolikor tar. št., vstevši 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 kolikor tar. št., vstevši 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 kolikor tar. št., vstevši 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 kolikor tar. št., vstevši 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>	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
3003 in 3004	<p>-- drugo</p> <p>Zdravila (razen proizvodov iz tar. št. 3002, 3005 ali 3006)</p> <ul style="list-style-type: none"> - Pridobljeni iz amikacina iz tar. št. 2941 <p>- Drugo</p>	<p>Izdelava iz materialov iz katere kolikor tar. št., vstevši 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, 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"> - 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 - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna . 		
ex 31. pgl	Gnojila, 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 3105	<p>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:</p> <ul style="list-style-type: none"> - natrijev nitrat - kalcijev cianamid - kalijev sulfat - magnezijev kalijev sulfat 	<p>Izdelava , pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 32. pgl.	Ekstrakti za strojenje ali barvanje; tanini in njihovi derivati; barve za tekstil, pigmenti in druga barvila; pripravljena premazna sredstva in laki; kiti in druge tesnilne mase; tiskarske barve in črnila; razen 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 .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 3201	Tanini in njihove soli, etri, estri in drugi derivati	Izdelava iz ekstraktov za strojenje rastlinskega porekla.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
3205	Lak barve; preparati, predvideni v 3. opombi v tem poglavju, na osnovi "lak barv" ¹	Izdelava iz materialov iz katere kolikor 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.	
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.	
3301	Eterična olja (brez terpenov ali s terpeni), vključno zgoščena (trda) olja (concretes) in čista olja; rezinoidi; koncentratit eteričnih olj v masteh, v neeteričnih oljih, voskih ali podobno, dobljeni z ekstrakcijo eteričnih olj z mastjo ali maceracijo; stranski terpenski izdelki, dobljeni z deterpenacijo eteričnih olj; vodni destilati in vodne raztopine eteričnih olj	Izdelava iz materialov iz katere kolikor tar. št., vstevši materiale iz druge "skupine" ² v tej tar. št. Materiali, uvrščeni v isto skupino, se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 34. pgl.	Mila, organska površinsko aktivna sredstva, pralni preparati, mazalni preparati, umetni voski, pripravljeni voski, izdelki za loščenje ali čiščenje, sveče in podobni izdelki, paste za modeliranje in "zobozdravstveni voski" ter zobarški 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.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 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. ¹ 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 pripravljeni voski: - Na osnovi parafina, voskov iz nafte, voskov, dobljenih iz bituminoznih mineralov, stisnjene- ga 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. Ti materiali se lahko uporabljajo pod pogojem, da njihova vrednost ne presega 20 % cene izdelka franko tovarna.		Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 35 .pgl.	Beljakovinske snovi; modificirani škrobi; lepila; encimi; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko 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.
3505	Dekstrini in drugi modificirani škrobi (npr. preželatinizirani in esterificirani škrobi); lepila na osnovi škrobov ali na osnovi dekstrina ali drugih modificiranih škrobov:			

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 3507	- Škrbni etri in estri - Drugo Pripravljeni encimi, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava iz materialov iz katere koli tar. št. , vštevši druge materiale 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 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.	
36. pgl.	Razstreliva; pirotehnični izdelki; vžigalice; piroforme 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.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
3701	Izdelki za fotografiske in kinematografske namene; razen: Fotografiske 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: - Plan filmi za trenutno (hitro)barvno fotografijo, v kasetah - 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, 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
3702	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 katero kolit. št. , razen v tar. št. 3701 ali 3702.	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 kolit. 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. Laho 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	- Koloidni grafit v suspenziji v olju in polkoloidni grafit; ogljikove paste za elektrode - Grafit v obliki paste kot mešanica z mineralnimi olji z več kot 30 ut. % grafita	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.	
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, pripravljeni 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.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
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 pripravljeni aditivi, za mineralna olja (vštevši bencin) ali za druge tekočine, ki se uporabljajo v iste namene kot mineralna olja: - Pripravljeni aditivi za mazalna olja, ki vsebujejo naftna olja ali olja iz bituminoznih mineralov - Drugo	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.	
3812	Pripravljeni pospeševalci vulkanizacije; sestavljeni plastifikatorji za gumo in plastične mase, ki niso navedeni in ne zajeti na drugem mestu; antioskidanti in drugi sestavljeni stabilizatorji za gumo in plastične mase	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3813	Preparati in polnila za aparate za gašenje požara; napolnjene granate za gašenje požara	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
3814	Sestavljena organska topila in razredčila, ki niso 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
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 pripravljeni diognostični 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; kisla olja iz rafiniranja; industrijski maščobni alkoholi	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
	- Industrijske monokarboksilne maščobne kisline; kisla olja iz rafiniranja	Izdelava iz materialov iz katere koli tar. št., vstevši druge materiale iz tar. št. 3823.	
	- Industrijski maščobni alkoholi		
3824	Pripravljena vezivna sredstva za livarske modele ali livarska jedra, kemični izdelki in preparati kemične industrije in sorodnih industrij (vstevši 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:		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	<ul style="list-style-type: none"> - Naslednji iz te tarifne številke: <p>Priravljena 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>Ionski izmenjevalci</p> <p>Sušilci za vakumske cevi</p> <p>Alkalni železovi oksidi za prečiščevanje plina</p> <p>Amoniakova voda in surovi amoniak (izkorisčeni 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, 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>	
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:			

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	- Izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99 ut.% celotne vsebine polimerov	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna in - vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 20 % cene izdelka franko tovarna ¹ .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
ex 3907	- Drugo	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20 % cene izdelka franko tovarna ¹ .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
	Kopolimeri, narejeni iz polikarbonata in akrylonitril-butadien-stiren kopolimera (ABS)	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 ¹		
3912	-Poliester	Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz 39.poglavlja ne presega 20 % cene izdelka franko tovarna in /ali izdelava iz tetrabrom-(bisfenol A) polikarbonata		
	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			
	- Ploščati izdelki, bolj kot le površinsko obdelani ali rezani v druge oblike, razen pravokotnih (vštevši kvadratne); drugi izdelki, bolj obdelani kot le površinsko obdelani	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.	
	- Drugi:			

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 omejitve uporablja samo za tisto skupino materialov, ki v izdelku prevladujejo po teži.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	-- izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99 mas.% celotne vsebine polimerov -- drugi	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna, in - vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 20 % cene izdelka franko tovarna ¹ . Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz 39. poglavja ne presega 20 % cene izdelka franko tovarna ¹ .	Izdelava, pri kateri vrednost katerega koli uporabljenih materialov ne presega 25% cene izdelka franko tovarna. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
ex 3916 in ex 3917	Profilni izdelki in cevi	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna, in - vrednost katerega koli materiala, uvrščenega v isto tar. št. kot je izdelek, ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
ex 3920	- Folije ali filmi iz ionomerov - Folije iz regenerirane celuloze, poliamidov ali polietilena	Izdelava iz delne termoplastične soli, ki je kopolimer etilena in metakrilne kisline in je delno neutralizirana z ioni kovine, predvsem cinka in natrija. Izdelava, pri kateri vrednost katerega koli uporabljenega materiala iz iste tar. št., kot je izdelek, ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
ex 3921	Folije iz plastičnih mas, metalizirane	Izdelava iz visoko prosojnih poliestrskih folij debeline manj kot 23 mikronov ² .	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
3922 do 3926	Izdelki iz plastičnih mas	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 40. pgl	Kavčuk in izdelki iz kavčuka in gume; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.		
ex 4001	Laminirane plošče ali krpe kavčuka za čevlje	Laminacija folij iz naravnega kavčuka.		

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 omejitve uporablja samo za tisto skupino materialov, ki v izdelku prevladujejo po teži.
2. Za visoko prosojne folije se štejejo : folije, katerih zatemnitve (merjeno z Gardnerjevim Hazemetrom v skladu z ASTM-D 1003-16, t.i. Hazefaktor) je manjša kot 2 odstotka

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
(4)			
4303	Oblačila, oblačilni dodatki in drugi krvneni izdelki	Izdelava iz nesestavljenega strojenega ali obdelanega krvna 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	Brušenje ali topo ali zobato dolžinsko spajanje.	
	- Okrasne palice, venci in okrasne letve	Predelava v obliku 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 obliku 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 razčlenjenih na dveh glavnih površinah.	
ex 4418	- Stavbno pohištvo in leseni izdelki za gradbeništvo	Izdelava pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporablja celičaste lesene plošče, skodele in opaži.	
	- Okrasne palice in okrasne letve	Predelava v obliku 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 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 dopisanje iz papirja ali kartona; kompleti za dopisanje 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, rezani 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
4909	Poštne 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, vštevši 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 (vštevši zapredke, neprimerne za odvijanje, odpadke preje in raztrgane tekstilne materiale), mikani ali česani	Mikanje ali česanje svilnih odpadkov.		
5004 do ex 5006	Svilena preja in preja iz odpadkov svile	Izdelava iz: - 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 svilnih odpadkov: - Z vtkanimi gumijastimi nitmi - Drugi	Izdelava iz enojne preje ¹ . Izdelava iz: - 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		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
		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 - Drugi	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz: - 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. Izdelava iz: - 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		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
		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 uporabljeni netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	
ex 52. pgl. 5204 do 5207 5208 do 5212	Bombaž, razen: Preja in sukanec iz bombaža Bombažne tkanine: - Z vtkanimi gumijastimi nitmi - Druge	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz: <ul style="list-style-type: none">- surove svile ali odpadkov svile, mikanih ali česanih ali drugače pripravljenih za predenje,- naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje,- kemičnih materialov ali tekstilne kaše ali- materialov za izdelavo papirja. Izdelava iz enojne preje. Izdelava iz: <ul style="list-style-type: none">- 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.	

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
		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 uporabljeni 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: ¹ - 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.		
5309 do 5311	Tkanine iz drugih rastlinskih tekstilnih vlaken; tkanine iz papirne preje: - Z vtkanini gumijastimi nitmi - Druge	Izdelava iz enojne preje. ¹ Izdelava iz: ¹ - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
		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 uporabljeni netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.		
5401 do 5406	Preja, monofilamenti in sukanec iz umetnih ali sintetičnih filamentov	Izdelava iz: ¹ - 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 - Druge	Izdelava iz enojne preje. ¹ Izdelava iz ¹ : - preje iz kokosovih vlaken, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše ali - papirja. ali		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
		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: - 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 ¹ . Izdelava iz 1: - 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
		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 56. pgl. 5602	Vata, klobučevina in netkani materiali; specialne preje; vrv, motvozi, konopi in prameni ter izdelki iz njih, razen: Klobučevina, vključno z impregnirano, prevlečeno ali laminirano: - Iglna klobučevina - Drugo	Izdelava iz: - preje iz kokosovega vlakna, - naravnih vlaken, - kemičnih materialov ali tekstilne kaše ali - materialov za proizvodnjo papirja. Izdelava iz: - naravnih vlaken, - kemičnih materialov ali tekstilne kaše. Lahko pa se uporablajo: - polipropilenski filament iz tar. št. 5402, - polipropilenska vlakna iz tar. št. 5503 ali 5506, ali - filamentni trak iz polipropilena iz tar. št. 5501, pri katerih je v vseh primerih denominacija vsakega filimenta ali vlakna nižja od 9 deciteksov, pod pogojem, da njihova vrednost ne presega 40 % cene izdelka franko tovarna. Izdelava iz: - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, pridobljenih iz kazeina ali - kemičnih materialov ali tekstilne kaše.		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5604	Niti in vrv iz gume, prekrite s tekstilnim materialom; tekstilna preja, trakovi in podobno iz tar. št. 5404 ali 5405, impregnirani, prevlečeni, obloženi z gumo ali plastično maso - Gumijaste niti in vrv, prekrite s tektilom - Drugo	Izdelava iz gumijastih niti in vrv, ki niso prekrite s tektilom. Izdelava iz: ¹ - naravnih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.	
5605	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	Izdelava iz ¹ : - naravnih vlaken, - umetnih in sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše ali - materialov za izdelavo papirja.	
5606	Posukana preja in zviti trak in podobno iz tar. št. 5404 ali 5405 (razen iz tar. št. 5605 in posukane preje iz konjske žime); ženiljska preja (vključno kosmičeno ženiljsko prejo); efektno vozličasta preja	Izdelava iz ¹ : - naravnih vlaken, - umetnih in sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše ali - materialov za izdelavo papirja.	
57. pgl.	Preproge in druga tekstilna talna prekrivala: - Iz iglane klobučevine	Izdelava iz: ¹ - naravnih vlaken, ali - kemičnih materialov ali tekstilne kaše. Lahko se uporablajo: - preja iz polipropilenskega filamenta iz tar. št. 5402, - polipropilenska vlakna iz tar. št. 5503 ali 5506 ali	

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
		(4)	
	<ul style="list-style-type: none"> - Iz druge klobučevine - Drugo 	<ul style="list-style-type: none"> - filamentni traki iz polipropilena iz tar. št. 5501, pri katerih je v vseh primerih vsebina vsakega filimenta ali vlakna manjša od 9 decitekstov, pod pogojem, da njihova vrednost ne presega 40 % cene izdelka franko tovarna. <p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - naravnih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, ali - kemičnih materialov ali tekstilne kaše. <p>Izdelava iz¹:</p> <ul style="list-style-type: none"> - preje iz kokosovega vlakna, - preje iz sintetičnih ali umetnih filamentov, - naravnih vlaken, ali - sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje. 	
ex 58. pgl.	<p>Specialne tkanine; taftane tekstilne tkanine; čipke; tapiserije; pozamentarije; vezenine; razen:</p> <ul style="list-style-type: none"> - Kombinirane z gumijasto nitjo - Druge 	<p>Izdelava iz enojne preje¹.</p> <p>Izdelava iz:</p> <ul style="list-style-type: none"> - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, ali - kemičnih materialov ali tekstilne kaše, <p>ali</p>	

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
5805	Ročno tkane tapiserije (vrste gobelin, flandrijske, aubusson, beauvais, in podobne) in z iglo izdelane tapiserije (npr. z drobnim in križnim vbodom), konfekcionirane ali ne	<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 ali odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p>	
5810	Vezenine v metraži, trakovih ali motivih	<p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna. 	
5901	Tekstilne tkanine, prevlečene z lepilom ali škrobnimi snovmi, ki se uporabljajo za zunanjou 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	<p>Kord tkanine za avtomobilske plašče iz preje in najlona, poliestra in viskoznega rajona velike jakosti:</p> <ul style="list-style-type: none"> - Z vsebnostjo do, vštevši 90 mas. % tekstilnih materialov - Druge 	<p>Izdelava iz preje.</p> <p>Izdelava iz kemičnih materialov ali tekstilne kaše.</p>	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
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, kalendirjanje, 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.		
5904	Linolej, vštevši rezanega v oblike; talna prekrivala na tekstilni podlagi, premazana prevlečena ali prekrita, razrezana v oblike ali ne	Izdelava iz preje. ¹		
5905	Zidne tapete iz tekstila: - Impregnirane, premazane, prevlečene ali prekrite ali laminirane z gumo, plastičnimi masami ali drugimi materiali - Druge	Izdelava iz preje. Izdelava iz: - preje iz kokosovega vlakna, - naravnih vlaken, - sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendirjanje, 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.		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
5906	Gumirane tekstilne tkanine, razen tistih iz tar. št. 5902: - Pletene ali kvačkane tkanine - Druge tkanine iz sintetične filament preje, ki vsebuje več kot 90 mas. % tekstilnih materialov - Druge	Izdelava iz: ¹ - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. Izdelava iz kemičnih materialov.		
5907	Tekstilne tkanine, drugače impregnirane, premazane, prevlečene ali prekrite; poslikana platna za odrske kulise, tkanine za ateljeje in podobne namene	Izdelava iz preje. Izdelava iz preje. ali Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima operacijama (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost 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, opleteli ali pleteni, za svetilke, peči, vžigalnike, 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.		

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

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	<ul style="list-style-type: none"> - Tekstilne tkanine, ki se uporabljajo pri izdelavi papirja ali v druge tehnične namene, podložene ali nepodložene s klobučevino, prevlečene ali prekrite 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 - Drugo 	<p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - preje iz kokosovega vlakna, - naslednjih materialov: -- preja iz politetrafluoretilena², -- preje, večnitne, iz poliamida, prekrite, impregnirane ali prevlečene s fenolno smolo, -- preje iz sintetičnih tekstilnih vlaken iz aromatičnih poliamidov, dobljenih z polikondenzacijo m-fenilendiamina in izoftalne kisline, -- monofilamenta iz politetrafluoretilena,² -- preje iz sintetičnih tekstilnih vlaken iz poli-p-fenilentereftalamida, -- preje iz steklenih vlaken, prekrite s fenolno smolo in ojačene z akrilno prejo², -- kopoliestrskih monofilamentov iz poliestra in smole iz tereftalne kisline in 1,4-cikloheksandietanola in izoftalne kisline, -- naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. <p>Izdelava iz¹:</p> <ul style="list-style-type: none"> - preje iz kokosovega vlakna, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. 		
60. pgl.	Plejeni ali kvačkani materiali	<p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. 		

1. Posebni pogoji, ki veljajo za 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. štev. 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: - Dobleni 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 - Drugi	Izdelava iz preje. ^{1,2} Izdelava iz ¹ : - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše.	
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, dekliška 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 - Drugi	Izdelava iz preje ^{1,2} . Izdelava iz preje. ² ali Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna. ² Izdelava iz preje ^{2..} ali Izdelava iz neprevlečene tkanine, če vrednost uporabljene neprevlečene tkanine ne presega 40 % cene izdelka franko tovarna ² . Izdelava iz nebeljene enojne preje. ^{1,2} ali Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna. ² Izdelava iz nebeljene enojne preje. ^{1,2} ali	

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

2. Glej uvodno opombo 6.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
6217	<p>Drug gotov pribor za oblačila, deli oblačil ali, pribora za oblačila, razen tistih iz tar. št. 6212:</p> <ul style="list-style-type: none"> - Vezeni - Ognjevarna oprema iz tkanin, prevlečenih s folijo aluminiziranega poliestra - Medvloge za ovratnike in manšete, urezane - Drugi 	<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.¹ ali Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna.¹</p> <p>Izdelava iz preje.¹ ali Izdelava iz neprevlečene tkanine, pod pogojem, da vrednost uporabljene neprevlečene tkanine ne presega 40 % cene izdelka franko tovarna.¹</p> <p>Izdelava, pri kateri: <ul style="list-style-type: none"> - so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna. </p> <p>Izdelava iz preje.¹</p>	
ex 63. pgl. 6301 do 6304	<p>Drugi gotovi tekstilni izdelki; kompleti; ponošena -izrabljena oblačila in izrabljeni tekstilni izdelki; krpe, razen:</p> <p>Odeje, volnene odeje, posteljno perilo, zavesi itd., drugi izdelki za notranjo opremo:</p>	<p>Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.</p>	

1. Glej uvodno opombo 6.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	<ul style="list-style-type: none"> - Iz klobučevine ali iz netkanih materialov - Drugi: -- vezeni -- drugi 	<p>Izdelava iz:¹</p> <ul style="list-style-type: none"> - naravnih vlaken ali - kemičnih materialov ali tekstilne kaše. <p>Izdelava iz nebeljene enojne preje.^{2,3}</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.^{2,3}</p>		
6305	Vreče in vrečke, ki se uporabljajo za pakiranje blaga	Izdelava iz: ¹		
		<ul style="list-style-type: none"> - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali - kemičnih materialov ali tekstilne kaše. 		
6306	Ponjave, pltnene strehe in zunanje pltnene navojnice (tende); šotori; jadra (za plovila, jadralne deske ali suhozemna vozila); izdelki za taborjenje	Izdelava iz: ^{1,2}		
	<ul style="list-style-type: none"> - Netkani - Drugi 	<ul style="list-style-type: none"> - naravnih vlaken ali - kemičnih materialov ali tekstilne kaše. 		
6307	Drugi gotovi izdelki, vštevši kroje za oblačila	Izdelava iz nebeljene enojne preje ^{1,2}		
		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. štev. 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 pregrinjal, tapiserij, vezenih 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 kolikor tar. št., razen spajanja gornjih delov, pritrjenih na notranje podplate ali druge komponente podplatov iz tar. št. 6406.	
6406	Deli obutve (vstevši zgornje dele, pritrjene ali ne na podplate, razen na zunanje podplate), odstranljivi vložki za obutev, vstavki za pete in podobni izdelki; gamaše, ovjači 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, vstevši tudi podložene ali okrašene	Izdelava iz preje ali tekstilnih vlaken. ¹	
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 ¹	
ex 66. pgl.	Dežniki, sončniki, sprehajalne palice, palice stolčki, biči, korobači in njihovi deli; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
6601	Dežniki in sončniki (vstevši palice dežnike, vrtne sončnike in podobne dežnike)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
67. pgl.	Preparirano perje in puhi 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 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 kolit. št.		
ex 6814	Izdelki iz sljude, vštevši aglomerirano ali rekonstituirano sljudo, na podlagi iz papirja, kartona ali drugih materialov	Izdelava iz obdelane sljude (vštevši 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, vštevši tudi vzvratna ogledala	Izdelava iz materialov iz tar. št. 7001.		
7010	Baloni, steklenice, kozarci, lonci, fiole, ampule in druge posode iz stekla za transport ali pakiranje blaga; stekleni kozarci za vlaganje, čepi, pokrovi in druga zapiralna, 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. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
7013	Stekleni izdelki za namizno in kuhinjsko uporabo, za toaletne namene, v pisarnah, izdelki za notranjo dekoracijo in podobne namene (razen tistih iz tar. št. 7010 ali 7018)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. ali Brušenje steklenih izdelkov, če vrednost nebrušenih steklenih izdelkov ne presega 50 % cene izdelka franko tovarna. ali Ročno okraševanje (razen sitotiska), ročno pihanje steklenih izdelkov, če vrednost ročno pihanih steklenih izdelkov ne presega 50 % cene izdelka franko tovarna.		
ex 7019	Izdelki iz steklenih vlaken (razen preje)	Izdelava iz: - nebarvanih trakov steklenih vlaken, rovinga, preje ali rezanih nit, ali - steklene volne.		
ex 71. pgl.	Naravni in kultivirani biseri, dragi in poldragi kamni; plemenite kovine, kovine, platirane s plemenitimi kovinami in izdelki iz njih, imitacija nakita; kovanci; razen:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.		
ex 7101	Naravni ali kultivirani biseri, obdelani, začasno nanizani zaradi lažjega transporta	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 7102, ex 7103 in ex 7104	Obdelani dragi ali poldragi kamni (naravni, sintetični ali rekonstruirani)	Izdelava iz neobdelanih dragih ali poldragih kamnov.		
7106, 7108 in 7110	Plemenite kovine: - Neobdelane	Izdelava iz materialov, ki niso uvrščeni v tar. št. 7106, 7108 ali 7110. ali Elektrolitska, topotna ali kemična separacija plemenitih kovin iz tar. št. 7106, 7108 ali 7110. ali Legiranje plemenitih kovin iz tar. št. 7106, 7108 ali 7110 med seboj ali z navadnimi kovinami.		
	- Polpredelane (polizdelki) ali v obliki prahu	Izdelava iz neobdelanih plemenitih kovin.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 7107, ex 7109 in ex 7111 7116 7117	Kovine, platirane s plemenitimi kovinami, v obliki polizdelkov Predmeti iz naravnih ali kultiviranih biserov, dragih ali poldragih kamnov (naravnih, sintetičnih ali rekonstruiranih) Imitacije nakita	Izdelava iz kovin, platiranih z neobdelanimi plemenitimi kovinami. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna. Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. ali Izdelava iz delov navadne kovine, neprekritih ali neprevlečenih s plemenitimi kovinami, pod pogojem, da vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 72. pgl. 7207 7208 do 7216 7217 ex 7218, 7219 do 7222 7223 ex 7224, 7225 do 7228 7229	Železo in jeklo; razen za: Polizdelki iz železa ali nelegiranega jekla Ploščati valjani izdelki, palice, kotniki in profili iz železa ali nelegiranega jekla Hladno vlečena žica iz železa ali nelegiranega jekla Polizdelki, ploščati valjani izdelki, palice, kotniki in profili iz nerjavnega jekla Hladno vlečena žica iz nerjavnega jekla 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 Hladno vlečena žica iz drugih vrst legiranega jekla	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz materialov iz tar. št. 7201, 7202, 7203, 7204 ali 7205. Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206. Izdelava iz polizdelkov iz tar. št. 7207. Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7218. Izdelava iz polizdelkov iz tar. št. 7218. Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206, 7218 ali 7224. Izdelava iz polizdelkov iz tar. št. 7224.		
ex 73. pgl. ex 7301	Železni in jekleni izdelki; razen: Piloti	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Izdelava iz materialov iz tar. št. 7206.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
7302	Deli za železniške in tramvajske tire, iz železa ali jekla; tirnice, vodila in zobate tirnice, kretniški jezički, križišča, spojne palice in drugi deli kretnic, pragovi, tirne vezice, tirna ležišča, klini za tirna ležišča, podložne plošče pričvrščevalne ploščice, distančne palice, drugi deli, posebej konstruirani za postavljanje, spajanje in pritrjevanje tirnic	Izdelava iz materialov iz tar. št. 7206.	
7304, 7305 in 7306	Cevi in votli profili iz železa ali jekla (razen iz litega železa)	Izdelava iz materialov iz tar. št. 7206, 7207, 7218 ali 7224.	
ex 7307	Pribor za cevi in votle profile, iz nerjavnega jekla (ISO št. X5CrNiMo 1712), sestavljen iz več delov	Struženje, vrtanje, širitev luknj, izrezovanje navojev, urezovanje in peskanje kovanih polizdelkov, katerih vrednost ne presega 35 % cene izdelka franko tovarna.	
7308	Konstrukcije (razen montažnih konstrukcij iz tar. št. 9406) in deli konstrukcij (npr. mostovi in elementi za mostove, vrata za zapornice, stolpi, predalčni stebri, strehe, strešna ogrodja, vrata in okna ter okviri zanke, opaži, pragovi za vrata, roloji, ograje in stebri), iz železa ali jekla; pločevine, palice, kotniki in profili in cevi in podobno, pripravljeni za uporabo v konstrukcijah; iz železa ali jekla	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.	
ex 7315	Verige zoper drsenje	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 7315 ne presega 50 % cene izdelka franko tovarna.	
ex 74. pgl.	Baker in bakreni izdelki, razen:	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
7401	Bakrov kamen, cementni baker (precipitat bakra)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7402	Nerafinirani baker; bakrene anode (pozitivne elektrode) za elektrolizo	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
7403	Rafinirani baker in bakrove zlitine, surovi: - Rafinirani baker - Bakrove zlitine in rafinirani baker, ki vsebuje druge elemente	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.	
7404	Bakrovi odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
7405	Predzlitine bakra	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 75. pgl	Nikelj in nikljevi izdelki, 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 50 % cene izdelka franko tovarna.	
7501 do 7503	Nikljev kamen, sintrani oksidi niklja in drugi vmesni izdelki metallurije niklja; surovi nikelj; nikljasti odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 76. pgl.	Aluminij in izdelki iz aluminija; razen 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 50 % cene izdelka franko tovarna.	
7601	Aluminij, surovi	Izdelava s topotno ali elektronsko obdelavo iz nelegiranega aluminija ali iz aluminijevih odpadkov in ostankov.	
7602	Aluminijasti odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 7616	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. 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.		
77. pgl.	Rezervirano za morebitno prihodnjo uporabo HS			
ex 78. pgl.	Svinec in svinčeni izdelki, 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 50 % cene izdelka franko tovarna.		
7801	Surovi svinec: - Rafinirani svinec - Drugi	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.		
7802	Svinčeni odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.		
ex 79. pgl.	Cink in cinkovi izdelki; razen 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 50 % cene izdelka franko tovarna.		
7901	Cink, surov	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Ne smejo pa se uporabljati odpadki in odpadki iz tar. št. 7902.		
7902	Cinkovi odpadki in ostanki	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
ex 80. pgl.	Kositer in kositri izdelki; 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 50 % cene izdelka franko tovarna.	
8001	Kositer, surov	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.	
8002 in 8007	Kositri odpadki in ostanki; drugi kositri 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, prerezovanje, narezovanje in vrezovanje navojev, vrtanje, vtiskanje, grezenje, rezkanje, struženje ali navijanje ali odvijanje vijakov), vštevši 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
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 nenazobljenimi (vštевši 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.		
8214	Drugi nožarski izdelki (npr. stroji za strženje, mesarske ali kuhinjske sekače, mesarske sekire in noži za sekiljanje mesa, noži za papir); garniture in priprave za manikiranje in pedikiranje (vštevši tudi pilice za nohte)	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo ročaji iz navadnih kovin.		
8215	Žlice, vilice, zajemalke, penovke, lopatice za serviranje kolačev, noži za ribe, noži za maslo, prijemalke za sladkor in 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.		
ex 83. pgl.	Razni izdelki iz navadnih kovin; razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.		
ex 8302	Drugo okovje, pribor (fitingji) in podobni izdelki, primerni za stavbarstvo, in avtomatična zapiralna za vrata	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.		
ex 8306	Kipci in drugi okraski iz navadnih kovin	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabljajo tudi materiali iz tar. št. 8306, če njihova vrednost ne presega 30 % cene izdelka franko tovarna.		
ex 84. pgl.	Jedrski reaktorji; kotli, stroji in mehanske naprave; njihovi deli; 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.	

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

1. To pravilo se uporablja do 31. decembra 1998.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 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, všečvi tiste stroje, pri katerih vlažnosti ni mogoče posebej regulirati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8418	Hladilniki, zamrzovalniki in druge naprave za hladenje ali zamrzovanje, električni in drugi; topotne črpalki, razen klimatizacijskih naprav iz tar. št. 8415	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
ex 8419	Stroji in naprave za lesno industrijo, za proizvodnjo papirne kaše in kartona	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v isto tar. št. kot proizvod, uporabljajo samo do vrednosti 25 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8420	Kalandri in drugi stroji za valjanje, razen za kovine ali steklo in valjanje	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.	
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: - 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8425 do 8428	Stroji in naprave za dviganje, manipuliranje, nakladanje ali razkladjanje	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.	
8429	Buldožerji, angledožerji, grejderji, stroji za nabijanje in cestni valjarji, mehanske lopate, ravnalniki, skreperji, bagri, nakladalniki z lopato, samovozni: - Cestni valjarji - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št.8431, uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8430	Drugi stroji za ravnjanje, 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 vlnastih 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8441	Drugi stroji za predelavo papirne kaše, papirja ali kartona, vštevši 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.	
8444 do 8447	Stroji iz teh tar. št., ki se uporabljajo v tekstilni industriji	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
ex 8448	Pomožni stroji in naprave za uporabo s stroji iz tar. št. 8444 in 8445	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8452	Šivalni stroji, razen strojev za šivaje knjig iz tar. št. 8440; omariče, stojala in pokrovi, predvideni za šivalne stroje; igle za šivalne stroje: - Šivalni stroji (samo verižni vbod), z glavami z maso do 16 kg brez motorja ali do 17 kg z motorjem - Drugi	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, - pri kateri vrednost vseh uporabljenih materialov brez porekla pri sestavljanju glave (brez motorja) ne presega vrednosti uporabljenega materiala s poreklom, in - uporabljeni mehanizmi za zategovanje niti, kvačkanje in cik-cak so že s poreklom. Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
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.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8482	Kotalni ležaji	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
8484	Tesnila iz kovinskih listov, kombinirana z drugim materialom, ali iz dveh ali več plasti kovine; garniture tesnil, različne po sestavi materiala, v vrečkah, ovtikih 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 druge 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 reproducijo zvoka; aparati za snemanje in reprodukcijo televizijske slike in zvoka ter deli in pribor za te izdelke; 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.	
8501	Elektromotorji in električni generatorji (razen generatorskih agregatov)	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8503 uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8502	Električni generatorski agregati in rotacijski pretvorniki	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8501 ali 8503, skupaj uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
ex 8504	Napajalniki za stroje za avtomatično obdelavo podatkov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 8518	Mikrofoni in njihova stojala; zvočniki vštevši zvočnike v zvočnih omaricah; avdio-frekvenčni električni ojačevalniki; kompletni električni sestavi za ojačevanje zvoka	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
8519	Gramofoni z vgrajenim ojačevalnikom ali brez njega, glasbeni avtomati na plošče, kasetni magnetofoni in drugi aparati za reprodukcijo zvoka, ki nimajo vgrajene naprave za snemanje zvoka	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8520	Magnetofoni in drugi aparati za snemanje zvoka, vštevši 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.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
(4)			
8524	<p>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</p> <ul style="list-style-type: none"> - Matrice in galvanski odtisi za izdelavo plošč - Drugo 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava:</p> <ul style="list-style-type: none"> - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8523, uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna. 	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.</p>
8525	Oddajniki za radiotelefonijo, radiotelegrafijo, radiodifuzijo ali televizijo, všečvi oddajnike z vgrajenim sprejemnikom ali aparatom za snemanje ali reprodukcijo zvoka; televizijske kamere; videokamere za snemanje posamičnih slik in druge videosnemalne kamere	Izdelava:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8526	Radarji, pomožne naprave za radionavigacijo in aparati za radijsko daljinsko krmiljenje	Izdelava:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8527	Sprejemniki za radiotelefonijo, radiotelegrafijo ali radiodifuzijo, všečvi sprejemnike, kombinirane v istem ohišju z aparatom za snemanje ali reprodukcijo zvoka ali z uro	Izdelava:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8528	Televizijski sprejemniki, kombinirani ali nekombinirani v istem ohišju z radijskimi sprejemniki ali aparati za snemanje ali reproducijo 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 video-snemanje in reprodukcijo slike - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna. Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
8535 in 8536	Električni aparati za vklapljanje in izklopiljanje ali zavarovanje električnih tokokrogov ali za povezavo z električnimi tokokrogi ali v njih	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8538 uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8537	Table, plošče, pulci, mize, omare in druge osnove, opremljene z dvema ali več aparati iz tar. št. 8535 ali 8536, za električno krmiljenje ali razdeljevanje električnega toka, vstevši tiste z vdelanimi instrumenti ali aparati iz 90. poglavja, razen komutacijskih aparatov iz tar. št. 8517	Izdelava: - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - pri kateri se v okviru zgornje meje vsi materiali, uvrščeni v tar. št. 8538 uporabljajo samo do vrednosti 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
ex 8541	Diode, tranzistorji in podobni polprevodniški elementi, razen silicijevih rezin, ki še niso razrezane v čipe	Izdelava: - pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8542	Elektronska integrirana vezja in mikrosestavi	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.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
8544	Izolirana žica (vštevši lakirano ali elektrolitsko oksidirano žico), kabli (vštevši koaksialne kable) in drugi izolirani električni vodniki, s konektorjem ali brez; kabli iz optičnih vlaken, kombinirani z električnimi vodniki ali ne, s konektorjem ali brez njega	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8545	Ogljene elektrode, ogljene ščetke, oglje za svetilke, oglje za baterije in drugi izdelki iz 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.		
8547	Izolirni deli za električne stroje, naprave ali opremo, izdelani v celoti iz izolirnega materiala ali samo z manjšimi kovinskimi komponentami (npr. tulci z navojem), vdelanimi med stiskanjem izključno zaradi vezave, razen izolatorjev iz tar. št. 8546; cevi za električne vodnike in spojke zarje, iz navadnih kovin, obložene z izolirnim materialom	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8548	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.		
ex 86. pgl.	Železniške ali tramvajske lokomotive, vozni park in njihovi deli; železniški ali tramvajski tirni sklopi in pribor in njihovi deli; mehanska (vključno elektromehanska) oprema za prometno signalizacijo vseh vrst; razen za:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8608	Železniški in tramvajski tirni sklopi in pribor; mehanska (vštevši elektromehanska) oprema za signalizacijo, varnost, nadzor in upravljanje prometa v železniškem, tramvajskem in cestnem prometu, prometu na notranjih vodnih poteh, parkiriščih, pristaniščih ali letališčih; njihovi deli	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
ex 87. pgl.	Vozila, druga, razen železniških ali tramvajskih tirnih vozil, njihovi deli in pribor; razen za:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8709	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: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8710	Tanki in druga oklepna bojna motorna vozila, vštevši tista, ki so opremljena z 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.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8711	Motorna kolesa (vštevši 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 ³	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 20 % cene izdelka franko tovarna.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	-- nad 50 cm ³	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.	
	- Drugi	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.	
ex 8712	Kolesa brez kroigličnih ležajev	Izdelava iz materialov, ki niso uvrščeni v tar. št. 8714.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
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.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8716	Priklopniki in polprikllopni; 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 kolikor tar. št., vstevši 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 prestrežala letal in podobna oprema; naprave za trening 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
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 ladijске 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 (vštevši 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.		
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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 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, vštevši 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, vštevši tiste za mikrofotografijo, mikrokinematografijo 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 inštrumenti in aparati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
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	Tehnice 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,	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9018	<p>pantografi, kotomeri, risalni pribor v kompletu, logaritemska računalna, računala v obliki okrogle plošče); ročni inštrumenti za merjenje dolžine (npr. meritne palice in trakovi, mikrometrtska merila, merila z nonijem), ki niso navedeni ali zajeti v tem poglavju</p> <p>Medicinski, kirurški, zobozdravniški in veterinarški inštrumenti in aparati, vštevši scintigrafske, druge elektromedicalinske aparate in aparate za preiskavo vida:</p> <ul style="list-style-type: none"> - Zobozdravniški stoli z vgrajenimi zobozdravniškimi napravami ali zobozdravniškimi pljuvalniki - Drugi 	<p>Izdelava iz materialov iz katere kolikor tar. št. vštevši materiale iz tar. št. 9018.</p> <p>Izdelava, pri kateri:</p> <ul style="list-style-type: none"> - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna. 	<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	Izdelava, pri kateri:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
9020	Drugi dihalni aparati in plinske maske razen varovalnih mask brez mehaničnih delov in zamenljivih filtrov	Izdelava, pri kateri:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
9024	Stroji in aparati za preizkušanje trdote, natezne trdnosti, ali odpornosti na tlak, elastičnosti ali drugih mehanskih lastnosti materiala (npr.: kovin, lesa, tekstilnega materiala, papirja, plastične mase)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9025	Hidrometri in podobni merilniki, termometri, pirometri, barometri, vlagomeri in psihrometri, tudi kombinacije teh inštrumentov, 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 toplove); 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 (vstevsi 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, vstevsi 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.
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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali
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 druge 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 druge 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.
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.

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
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.	Pohištvo; 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.	
ex 9401 in ex 9403	Pohištvo iz navadnih kovin, z vdelano nenapolnjeno bombažno tkanino, katere teža ne presega 300g/m ²	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka. ali Izdelava iz bombažne tkanine, ki je že pripravljena za uporabo 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 40 % cene izdelka franko tovarna.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
9405	Svetilke in druga svetila, vštevši reflektorje in njihove dele, ki niso navedeni ali zajeti druge; osvetljeni znaki, osvetljene ploščice z imeni in podobno, s trajno pritrjenim svetlobnim virom, in njihovi deli, ki niso navedeni ali zajeti druge	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
9406	Montažne zgradbe	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 95. pgl.	Igrače, rekviziti za družabne igre in šport; njihovi deli in pribor; razen za:	Izdelava, pri kateri so vsi uporabljeni materiali uvrščeni v drugo tar. št., kot je tar. št. izdelka.	
9503	Druge igrače; zmanjšani modeli (v merilu) in podobni modeli za igro, vštevši tudi s pogonom; sestavljanke vseh vrst	Izdelava, pri kateri: - se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka, in - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 9506	Palice za golf in njihovi deli	Izdelava pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Za izdelavo glav za palice za golf se lahko uporabijo grobo obdelani kosi.	
ex 96. pgl.	Razni izdelani izdelki, razen za:	Izdelava, pri kateri se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka.	
ex 9601 in ex 9602	Izdelki iz materialov živalskega, rastlinskega ali mineralnega izvora za rezljanje	Izdelava iz obdelanih materialov za rezljanje iz istih tar. št.	
ex 9603	Metle in ščetke (razen metel iz protja ter ščetk iz materialov podlašičje ali veveričje dlake), mehanične priprave za čiščenje podov, ročne, brez motorja: soboslikarski vložki in valji, brisalniki za pod in omele	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
9605	Potovalni kompleti (neseserji) za osebno nego, za šivanje ali čiščenje obutve ali obleke	Vsak predmet v 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.	

Tar. štev. HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3)	ali (4)
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 pripravljeni za odiskovanje, vstevši trakove na kolescih ali v patronah; blazinice za žige, prepojene ali neprepoljene, 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, klejni, brezlesni pisalni papir, z najmanjo 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 Estonije 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 omoguča njegovo identifikacijo.

POTRDILO O PROMETU BLAGA

<p>1. Izvoznik (ime, polni naslov, država)</p>	<p>EUR. 1 No A 000 000</p> <p>Preden izpolnite obrazec, preberite navodila na hrbtni strani</p>		
	<p>2. To potrdilo se uporablja za preferencialno menjavo med <hr/> in <hr/> (navesti države, skupine držav ali teritorije)</p>		
<p>3. Prejemnik (ime, polni naslov, država) (navedba neobvezna)</p>	<p>4. Država, skupina držav ali teritorij porekla proizvodov</p>	<p>5. Namembna država, skupina držav ali teritorij</p>	
	<p>6. Podatki v zvezi s prevozom (navedba neobvezna)</p>		
<p>8. Zaporedna številka; oznake in številke, število in vrsta paketov⁽¹⁾; poimenovanje blaga</p>		<p>7. Opombe</p>	
		<p>9. Bruto teža (kg) ali druga merska enota (l, m³, itd.)</p>	<p>10. Računi (navedba neobvezna)</p>
<p>11. CARINSKA OVEROVITEV Overjena izjava Izvozni dokument⁽²⁾ Tip Št. Carinski organ:..... Država ali ozemlje izdaje:</p> <p>..... Datum</p> <p>..... (Podpis)</p>		<p>Žig</p>	<p>12. IZJAVA IZVOZNIKA Popisani izjavljam, da zgoraj navedeno blago izpoljuje vse pogoje, potrebne za izdajo tega potrdila.</p> <p>Kraj in datum</p> <p>..... (Podpis)</p>

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

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

<p>13. ZAHTEVEK ZA KONTROLU, poslati na:</p> <p>Vložen je zahtevek za ugotovitev verodostojnosti in točnosti tega potrdila.</p> <p>_____ (kraj in datum)</p> <p>_____ (podpis)</p>	<p>14. REZULTAT KONTROLE</p> <p>Na podlagi izvedene kontrole je bilo ugotovljeno, da⁽¹⁾:</p> <p><input type="checkbox"/> je to potrdilo resnično izdal naveden 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>_____ (žig)</p> <p>_____ (podpis)</p> <p>(1) Označi z X ustrezno navedbo.</p>
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1. To potrdilo ne sme vsebovati izbrisov ali ponovnih vpisov. Morebitni popravki morajo biti izvedeni tako, da se napačne navedbe prečrtajo in po potrebi dodajo pravilne. Vsako tako spremembo mora potrditi tisti, ki je potrdilo izpolnil in jo overiti carinske oblasti države ali ozemlja izdaje.
2. Izdelki, navedeni v potrdilu, si morajo slediti neprekinjeno, in pred vsakim izdelkom mora biti zaporedna številka. Neposredno pod zadnjim izdelkom mora biti potegnjena vodoravna črta. Neuporabljen prostor mora biti prečrtan tako, da je dodajanje naknadnih podatkov onemogočeno.
3. Blago mora biti opisano v skladu s trgovinskimi običaji tako natančno, da se lahko identificira.

ZAHTEVA ZA POTRDILO O PROMETU BLAGA

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

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

IZJAVA IZVOZNIKA

Podpisani, izvoznik blaga, navedenega na prednji strani,

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

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

PRILAGAM naslednja dokazila⁽¹⁾:

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

PROSIM za izdajo priloženega potrdila za to blago.

.....

(Kraj in datum)

.....

(Podpis)

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

PRILOGA IV**Izjava na računu**

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

Angleška inačica:

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

Slovenska inačica:

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

Estonska inačica:

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

Francoska inačica:

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

Nemška inačica:

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

..... 3

(Kraj in datum)

..... 4

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

(1) Kadar izjavo na računu izdela pooblaščeni izvoznik v smislu 22. člena tega odloka, mora biti na tem mestu vpisana številka pooblastila. Če izjavo na računu ne da pooblaščeni izvoznik, se besede v oklepau izpustijo in se pusti prazen prostor.

(2) (a) Slovenian, Estonian,

(b) slovensko, estonsko

(c) sloveenia, eesti

(d) slovene, estonienne

(e) slowenische, estnische

Status porekla se lahko označi z ustrezno dvomestno kodo ISO - SI, EE

(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.

PROTOKOL 3
(v zvezi s tretjim odstavkom 18. člena)
MEDSEBOJNA POMOČ IN SODELOVANJE PRI
CARINSKIH ZADEVAH

1. ČLEN
Opredelitev pojmov

V tem protokolu:

- a) "carinska zakonodaja" pomeni določbe, ki se uporabljajo na carinskih območjih pogodbenic in urejajo uvoz, izvoz in tranzit blaga in njegovo podrejanje vsakršnemu drugemu carinskemu postopku, vključno z ukrepi prepovedi, omejevanja in nadzora;
- b) "carinske dajatve" pomenijo vse dajatve, davke, pristojbine in/ali druge dajatve, ki se odmerjajo in pobirajo na ozemljih pogodbenic pri uporabi carinske zakonodaje, ne vključujejo pa pristojbin in dajatev, katerih znesek je omejen na približne stroške opravljenih storitev;
- c) "organ prosilec" pomeni carinski organ, ki zaprosi za pomoč pri carinskih zadevah;
- d) "zaproseni organ" pomeni carinski organ, ki prejme zaprosilo za pomoč pri carinskih zadevah;
- e) "kršitev" pomeni vsako kršitev carinske zakonodaje kot tudi vsak poskus kršitve take zakonodaje;
- f) "carinski organ" pomeni v Republiki Sloveniji Ministrstvo za finance - Carinsko upravo Republike Slovenije in v Republiki Estoniji Estonko državno carinsko upravo (Riigi Tolliamet);
- g) "osebni podatki" pomenijo vse podatke, ki se nanašajo na določenega ali določljivega posameznika.

2. ČLEN
Obseg uporabe

1. Carinska organa pogodbenic pomagata drug drugemu v okviru svojih pristojnosti na način in pod pogoji, navedenimi v tem protokolu, pri zagotavljanju pravilne uporabe carinske zakonodaje, še posebej s preprečevanjem, odkrivanjem in preiskovanjem kršitev te zakonodaje.
2. Pomoč in sodelovanje pri carinskih zadevah, predvidena po tem protokolu, se nanašata na carinska organa pogodbenic, pristojna za uporabo tega protokola. To ne vpliva na pravila, ki urejajo medsebojno pomoč pri kazenskih zadevah. Prav tako ne zajema podatkov, dobljenih pri izvajanju pooblastil na zahtevo pravosodnih organov, razen če se ti organi strinjajo s tem.

3. ČLEN
Pomoč po zaprosilu

1. Po zaprosilu organa prosilca mu zaprošeni organ priskrbi tako pomoč z vsemi ustreznimi podatki, ki mu bodo omogočili, da se prepriča, ali se carinska zakonodaja pravilno uporablja, vključno s podatki o opaženih ali načrtovanih postopkih, ki kršijo ali bi lahko kršili tako zakonodajo.

2. Po zaprosilu organa prosilca ga zaprošeni organ obvesti, ali je bilo blago, izvoženo s carinskega območja ene pogodbenice, pravilno uvoženo na carinsko območje druge pogodbenice, in kadar je primerno, navede carinski postopek, uporabljen za blago.
3. Po zaprosilu organa prosilca zaprošeni organ sprejme potrebne ukrepe za zagotovitev nadzora nad:
 - a) fizičnimi ali pravnimi osebami, za katere se utemeljeno domneva, da kršijo ali so kršile carinsko zakonodajo;
 - b) kraji, kjer se blago skladišči na način, zaradi katerega je mogoče utemeljeno sumiti, da je namenjeno postopkom dobave, ki so v nasprotju s carinsko zakonodajo;
 - c) gibanjem blaga, za katero je sporočeno, da bi lahko povzročilo bistvene kršitve carinske zakonodaje;
 - d) prevozni sredstvi, za katera se upravičeno domneva, da so bila, so ali bi lahko bila uporabljeni pri kršenju carinske zakonodaje.

4. ČLEN
Prostovoljna pomoč

Carinska organa brez predhodnega zaprosila v okviru svojih pristojnosti zagotovita drug drugemu pomoč, če menita, da je to potrebno za pravilno uporabo carinske zakonodaje, še posebej kadar prejmeta informacije, ki se nanašajo na:

- postopke, s katerimi je bila kršena, je kršena ali bi bila lahko kršena ta zakonodaja in ki bi lahko zanimali drugo pogodbenico;
- nove načine ali metode, uporabljeni pri uresničevanju takih postopkov;
- blago, za katero je znano, da v zvezi z njim prihaja do resnih kršitev carinske zakonodaje;
- osebe, za katere se ve ali sumi, da kršijo ali so kršile carinsko zakonodajo, ki velja na carinskem območju druge pogodbenice;
- prevozna sredstva in zaboljnice, za katere se ve ali sumi, da so bili, so ali bi lahko bili uporabljeni pri kršenju carinske zakonodaje, ki velja na carinskem območju druge pogodbenice.

5. ČLEN
Dostava/obveščanje

Po zaprosilu organa prosilca sprejme zaprošeni organ v skladu s svojo zakonodajo vse potrebne ukrepe za:

- dostavo vseh dokumentov,
- obveščanje o vseh odločitvah

na podlagi tega protokola naslovniku, ki prebiva ali je ustanovljen na njegovem carinskem območju. V takem primeru se uporablja tretji odstavek 6. člena.

6. ČLEN
Oblika in vsebina zaprosil za pomoč

1. Zaprosila po tem protokolu morajo biti pisna. Zaprosilu morajo biti priloženi dokumenti, potrebeni za njegovo

obravnava. Kadar je nujno hitro ukrepanje, se lahko sprejme ustno zaprosilo, ki ga je treba takoj pisno potrditi.

2. Zaprosila na podlagi prvega odstavka tega člena vsebujejo te podatke:
 - a) navedbo organa prosilca, ki da zaprosilo,
 - b) zaprošeni ukrep,
 - c) predmet zaprosila in razlog zanj,
 - d) zakone, predpise in druge pravne elemente v zvezi s tem,
 - e) čim natančnejše in celovitejše navedbe o fizičnih ali pravnih osebah, na katere se preiskava nanaša;
 - f) povzetek pomembnih dejstev, razen v primerih, predvidenih v 5. členu.
3. Zaprosila je treba predložiti v uradnem jeziku zaprošenega organa, angleščini ali drugem jeziku, ki je sprejemljiv za ta organ.
4. Če zaprosilo ne ustreza formalnim zahtevam, je mogoče zahtevati njegov popravek ali dopolnitev; lahko pa se odredijo varnostni ukrepi.

7. ČLEN Obravnava zaprosil

1. Da bi ugodil zaprosilu za pomoč, zaprošeni organ, če ta ne more ukrepati na lastno odgovornost, pa upravn oddelek, na katerega je ta organ naslovil zaprosilo, ravna v okviru svoje pristojnosti in razpoložljivih sredstev, kot da bi ukrepal na svojo odgovornost ali na zahtevo drugih organov iste pogodbenice, in priskrbi informacije, ki jih že ima, opravi ustrezne poizvedbe ali se dogovori za njihovo izvedbo.
2. Zaprosila za pomoč bodo obravnavana v skladu z zakoni, predpisi in drugimi pravnimi akti zaprošene pogodbenice.
3. Ustrezno pooblaščene uradne osebe ene pogodbenice lahko sporazumno z drugo pogodbenico in v okviru pogojev, ki jih določi zadnja, dobijo od služb zaprošenega organa ali drugega organa, za katerega je zaprošeni organ odgovoren, informacije o krštvah carinske zakonodaje, ki jih organ prosilec potrebuje za namene tega protokola.
4. Uradne osebe pogodbenice so lahko z dovoljenjem druge pogodbenice navzoče pri poizvedbah, ki se opravlajo na območju zadnje.

8. ČLEN Oblika sporočanja informacij

1. Zaprošeni organ sporoči izide poizvedb organu prosilcu v obliki dokumentov, overjenih kopij dokumentov, poročil in podobnega.
2. Dokumente iz prvega odstavka tega člena lahko nadomestijo računalniško pripravljeni podatki v kakršni koli obliki z enakim namenom. Hkrati je treba priskrbeti vse informacije, potrebne za razlago ali uporabo teh podatkov.

9. ČLEN

Izjeme pri obveznosti zagotavljanja pomoči

1. Zaprošeni organ lahko odreče pomoč, predvideno po tem protokolu, jo zagotovi delno ali pod določenimi pogoji ali zahtevami, če bi to:
 - a) verjetno vplivalo na suverenost zaprošene pogodbenice ali
 - b) verjetno vplivalo na javni interes, varnost ali druge bistvene interese zaprošene pogodbenice ali
 - c) vključevalo denarne ali davčne predpise, ki se ne nanašajo na predpise o carinskih dajatvah, ali
 - d) vključevalo kršitev kake gospodarske, poslovne ali poklicne skrivnosti.
2. Kadar organ prosilec prosi za pomoč, ki je sam ne bi mogel zagotoviti, če bi ga zanjo zaprosili, mora v svojem zaprosilu na to opozoriti. Zaprošeni organ odloči o ugoditvi takemu zaprosilu po lastni presoji.
3. Če zaprosilu za pomoč ni mogoče ugoditi ali če je pomoč zavrnjena, je treba organu prosilcu to brez odlašanja sporočiti in ga obvestiti o razlogih za to, da se pomoč ne zagotovi, se zagotovi delno ali pod določenimi pogoji ali zahtevami, ali o razlogih za zavrnitev pomoči.

10. ČLEN

Obveznost spoštovanja zaupnosti

1. Vsaka informacija, sporočena v kakršni koli obliki v skladu s tem protokolom, je zaupna. Varovati jo je treba kot uradno skrivnost in je deležna zaščite, kot je predvidena po ustrezni zakonodaji, ki velja na carinskem območju pogodbenice, ki jo je prejela.
2. Osebne podatke je mogoče poslati, le če je raven zaščite osebnih podatkov, ki jo zagotavlja zakonodaja pogodbenice prosilke, enakovredna. Pogodbenici zagotovita vsaj raven zaščite, ki temelji na načelih, navedenih v prilogi k temu protokolu.

11. ČLEN

Uporaba informacij

1. Dobljene informacije se uporabijo izključno za namene tega protokola in se lahko v carinskem območju vsake pogodbenice uporabljajo za druge namene le s predhodnim pisnim dovoljenjem carinskega organa, ki je priskrbel informacije, zanje pa veljajo vse omejitve, ki jih določi ta organ. Te določbe ne veljajo za informacije v zvezi s krštvami, ki se nanašajo na mamilu in psihotropne snovi. Take informacije se lahko sporočijo drugim organom, ki so neposredno vključeni v boj proti nedovoljeni trgovini z mamilami in psihotropnimi snovmi, v skladu z 2. členom.
2. Prvi odstavek ne preprečuje uporabe informacij v morebitnih sodnih ali upravnih postopkih, sproženih pozneje zaradi neizpolnjevanja carinske zakonodaje.
3. Pogodbenici lahko v svojih dokaznih spisih, poročilih in pričevanjih ter postopkih in tožbah pred sodišči uporabljata dobljene informacije in proučene

dokumente kot dokazila v skladu z določbami tega protokola.

4. Izvirniki spisov in dokumentov se zahtevajo, le kadar overjene kopije ne bi zadoščale po zakonodaji pogodbenice prosilke. Izvirnike, ki so bili poslani, je treba vrniti takoj, ko preneha obstajati razlog, zaradi katerega so bili dati drugi pogodbenici.

12. ČLEN

Izvedenci in priče

Uradno osebo zaprošenega organa je mogoče pooblastiti, da v mejah dodeljenega pooblastila nastopi kot izvedenec ali priča v sodnih ali upravnih postopkih glede zadev, ki spadajo v ta protokol in so v sodni pristojnosti druge pogodbenice, in da predloži predmete, dokumente ali njihove overjene kopije, potrebne za postopek. V zaprosilu za nastop mora biti izrecno navedeno, o kakšni zadevi in na podlagi kakšnega naslova ali v kakšni vlogi bo uradna oseba zaslišana.

13. ČLEN

Stroški pomoči

Pogodbenici se odpovesta vsem medsebojnim zahtevkom za povračilo stroškov, nastalih na podlagi tega protokola, razen stroškov za izvedence in priče ter tolmače in prevajalce, ki niso državni uslužbenci.

14. ČLEN

Izvajanje

1. Izvajanje tega protokola se zaupa carinskim organom pogodbenic. Ti odločajo o vseh praktičnih ukrepih in dogovorih, potrebnih za njegovo uporabo, ob upoštevanju predpisov za varstvo podatkov.
2. Pogodbenici se med seboj posvetujeta in naknadno obveščata o podrobnih pravilih za izvajanje, sprejetih v skladu z določbami tega protokola.
3. Carinski organi pogodbenic se lahko dogovorijo, da bodo njihove preiskovalne službe med seboj v neposrednem stiku.

PRILOGA K PROTOKOLU 3

TEMELJNA NAČELA VARSTVA OSEBNIH PODATKOV

1. Osebni podatki, ki se računalniško obdelujejo, morajo biti:
 - a) pridobljeni in obdelani pošteno in zakonito;
 - b) hranjeni za določene in zakonite namene in se ne smejo uporabljati na način, nezdružljiv s temi nameni;
 - c) primerni, ustrezeni in ne preobsežni glede na namene, za katere se hranijo;
 - d) natančni, in če je potrebno, tekoče usklajevani;
 - e) ohranjeni v obliku, ki dopušča identifikacijo oseb, na katere se podatki nanašajo le tako dolgo, kot je

potrebno za namen, za katerega se ti podatki hranijo.

2. Osebni podatki, ki razkrivajo rasni izvor, politično prepričanje ali versko ali druga prepričanja, kot tudi osebni podatki o zdravju in spolnem življenju ne smejo biti računalniško obdelani, razen če domača zakonodaja pogodbenice ne zagotavlja ustreznega varstva. Enako velja za osebne podatke v zvezi s kazenskimi sodbami.
3. Sprejeti je treba ustrezne varnostne ukrepe za varstvo osebnih podatkov, hranjenih v računalniških datotekah, pred nepooblaščenim uničenjem ali nenamerno izgubo kot tudi pred nepooblaščenim dostopom, spremembami ali razširjanjem.
4. Vsaki osebi je treba omogočiti:
 - a) da ugotovi obstoj računalniške datoteke osebnih podatkov, njene glavne namene kot tudi identiteto in običajno prebivališče ali sedež upravitelja datoteke;
 - b) da je v razumnih presledkih in brez pretirane zamude ali stroškov obveščena o tem, ali so osebni podatki, ki se nanašajo nanjo, hranjeni v računalniški datoteki, in da ji take podatke sporočijo v razumljivi obliki;
 - c) da, odvisno od primera, doseže popravek ali izbris takih podatkov, če so bili obdelani v nasprotju z določbami domače zakonodaje pogodbenice, ob upoštevanju temeljnih načel iz 1. in 2. načela te priloge;
 - d) da dobi ustrezeno povračilo, če zahteva za obvestilo oziroma, odvisno od primera, obvestilo, popravek ali izbris, omenjen v točkah b) in c) tega načела, ni opravljen.
5. Glede določb iz 1., 2. in 4. načela te priloge niso dovoljene nobene izjeme, razen v mejah, določenih v omenjenih načelih.
6. Izjeme pri določbah 1., 2. in 4. načela te priloge so dovoljene, če so predvidene z zakonom pogodbenice in je to potreben ukrep v demokratični družbi v interesu:
 - a) zaščite državne varnosti, javne varnosti, finančnih interesov države ali zatiranja kaznivih dejanj;
 - b) varstva osebe, na katero se podatki nanašajo, ali pravic in svoboščin drugih.
7. Zakonodaja pogodbenice lahko določa omejitve uresničevanja pravic, določenih v točkah b), c) in d) 4. načela te priloge, v zvezi z računalniškimi datotekami osebnih podatkov, ki se uporabljajo za statistične ali za znanstvenoraziskovalne namene, kadar očitno ni nikakršnega tveganja, da bi bila kršena zasebnost oseb, na katere se podatki nanašajo.
8. Nobene določbe te priloge ni mogoče razlagati, kot da omejuje ali drugače vpliva na možnost pogodbenic, da dodelijo osebam, na katere se podatki nanašajo, širše varstvo, kot je določeno v tej prilogi.

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. 311-04/00-40/1

Ljubljana, dne 20. decembra 2000

Predsednik
Državnega zbora
Republike Slovenije
Borut Pahor l. r.

O B V E S T I L O

o začetku veljavnosti mednarodne pogodbe

Dne 1. 1. 2001 sta začela veljati Sporazum o socialni varnosti med Vlado Republike Slovenije in Vlado Kanade in Dogovor o izvajaju Sporazuma o socialni varnosti med Vlado Republike Slovenije in Vlado Kanade, podpisana dne 17. maja 1998 v Ljubljani in objavljena v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 21/00 (Uradni list Republike Slovenije, št. 80/00).

Ministrstvo za zunanje zadeve
Republike Slovenije

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