



- 57.** Akt o spremembi in dopolnitvi Akta o nasledstvu sporazumov nekdanje Jugoslavije z Zvezo sovjetskih socialističnih republik, ki naj ostanejo v veljavi med Republiko Slovenijo in Rusko federacijo (BRUNSNJ-A)

### A K T

#### O SPREMEMBI IN DOPOLNITVI AKTA O NASLEDSTVU SPORAZUMOV NEKDANJE JUGOSLAVIJE Z ZVEZO SOVJETSKIH SOCIALISTIČNIH REPUBLIK, KI NAJ OSTANEJO V VELJAVI MED REPUBLIKO SLOVENIJO IN RUSKO FEDERACIJO (BRUNSNJ-A)

V Aktu o nasledstvu sporazumov nekdanje Jugoslavije z Zvezo sovjetskih socialističnih republik, ki naj ostanejo v veljavi med Republiko Slovenijo in Rusko federacijo (Uradni list RS – MP, št. 8/2001) se črtajo 1., 5., 6., 8. in 10. točka, in sicer:

“1. Sporazum med Vlado Federativne ljudske republike Jugoslavije in Vlado Zveze sovjetskih socialističnih republik o brezplačnem nudjenju zdravstvenega varstva diplomatskim in drugim uslužbencem veleposlaništev, Moskva, izmenjava not, 25. 2. 1957, objavljen v Uradnem listu FLRJ – MP, št. 10/58;

5. Konvencija med Vlado Socialistične federativne republike Jugoslavije in Vlado Zveze sovjetskih socialističnih republik o sodelovanju na področju varstva rastlin in rastlinske karantene, Beograd, 28. 4. 1975, objavljena v Uradnem listu SFRJ – MP, št. 51/76;

6. Konvencija med Vlado Socialistične federativne republike Jugoslavije in Vlado Zveze sovjetskih socialističnih republik o sodelovanju na področju veterinarstva, Beograd, 28. 4. 1975, objavljena v Uradnem listu SFRJ – MP, št. 53/76;

8. Konzularna konvencija med Socialistično federativno republiko Jugoslavijo in Zvezo sovjetskih socialističnih republik, Beograd, 20. 6. 1987, objavljena v Uradnem listu SFRJ – MP, št. 7/89 in

10. Sporazum o zračnem prometu med Zveznim izvršnim svetom Skupščine Socialistične federativne republike Jugoslavije in Vlado Zveze sovjetskih socialističnih republik, Moskva, 7. 6. 1990, objavljen v slovenskem prevodu v Uradnem listu RS – Mednarodne pogodbe, št. 8/2001 (Uradni list RS, št. 27/2001).“

Dosedanje 2., 3., 4., 7., 9. in 11. točka postanejo 1. do 6. točka.

Doda se nova 7. točka, ki se glasi:

“7. Sporazum med FLRJ in ZSSR o nadalnjem sodelovanju na področju miroljubne uporabe jedrske energije, Beograd, 10. 1. 1963, objavljen v Uradnem listu SFRJ – MP, št. 13/63.“

Ta akt začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije – Mednarodne pogodbe.

Št. 700-01/01-63/2  
Ljubljana, dne 29. septembra 2003  
EPA 953-III

Predsednik  
Državnega zbora  
Republike Slovenije  
**Borut Pahor** l. r.

**58. Uredba o ratifikaciji Dodatnega protokola št. 4 k Sporazumu o prosti trgovini med Republiko Slovenijo in Republiko Litvo o spremembah protokola 3 o pravilih o poreklu blaga**

Na podlagi tretje alinee petega odstavka 75. člena Zakona o zunanjih zadevah (Uradni list RS, št. 45/01 in 78/03) izdaja Vlada Republike Slovenije

**U R E D B O**

**O RATIFIKACIJI DODATNEGA PROTOKOLA ŠT. 4 K SPORAZUMU O PROSTI TRGOVINI MED  
REPUBLIKO SLOVENIJO IN REPUBLIKO LITVO O SPREMEMBAH PROTOKOLA 3  
O PRAVILIH O POREKLU BLAGA**

1. člen

Ratificira se Dodatni protokol št. 4 k Sporazumu o prosti trgovini med Republiko Slovenijo in Republiko Litvo o spremembah protokola 3 o pravilih o poreklu blaga, ki je bil podpisani v Vilniusu 28. decembra 2001.

2. člen

Besedilo dodatnega protokola se v izvirniku v slovenskem in angleškem jeziku glasi:<sup>\*</sup>

**DODATNI PROTOKOL št. 4  
K SPORAZUMU O PROSTI TRGOVINI MED  
REPUBLIKO SLOVENIJO IN REPUBLIKO LITVO  
o spremembah protokola 3 o pravilih o poreklu  
blaga**

Republika Slovenija (v nadaljevanju Slovenija) in Republika Litva (v nadaljevanju Litva),  
ob upoštevanju Sporazuma o prosti trgovini med Republiko Slovenijo in Republiko Litvo, podpisanega v Vilniusu dne 4. oktobra 1996 (v nadaljevanju 'sporazum') in Protokola 3 k temu sporazumu o opredelitvi pojma "izdelki s poreklom" in načinih upravnega sodelovanja, kot je spremenjen z Dodatnim protokolom št. 1 k temu sporazumu, podpisanim dne 18. februarja 1999 ter z Dodatnim protokolom št. 2 k temu sporazumu, podpisanim dne 21. decembra 1999 in z Dodatnim protokolom št. 3 k temu protokolu, podpisanim dne 28. decembra 2000,

ob upoštevanju določb 38. člena sporazuma,  
spričo tega:

1) ker je bil Protokol 3 k sporazumu o opredelitvi pojma "izdelki s poreklom" in načinih upravnega sodelovanja, v nadaljevanju 'protokol', od začetka njegove veljavnosti večkrat spremenjen in je zato združitev teh sprememb v besedilo protokola potrebna zavoljo jasnosti in pravne varnosti pri uporabi pravil o poreklu, ki jih je treba uporabljati;

2) ker so tudi potrebne tehnične prilagoditve pravil za postopke predelave zaradi upoštevanja sprememb Harmoniziranega sistema poimenovanja in šifrskih oznak blaga ("Harmonizirani sistem"), ki začnejo veljati 1. januarja 2002 zahtevajo tudi tehnične prilagoditve;

3) da je treba spremeniti določene zahteve v postopkih predelave za materiale brez porekla, da bi pridobili status blaga s poreklom ob upoštevanju pomanjkanja proizvodnje določenih materialov v pogodbenicah ter posebnih pogojev, v katerih je treba pridobiti nekatere izdelke ("monolitna integrirana vezja"), kar pomeni omejene postopke predelave zunaj pogodbenic;

4) ker so potrebne nekatere tehnične spremembe zaradi popravka v in med različnimi jezikovnimi inačicami besedila;

5) ker je zato za pravilno delovanje sporazuma in z namenom olajšanja dela uporabnikov in carinskih uprav primerno vključiti vse navedene zadeve v novo besedilo protokola;

STA SKLENILI, KOT SLEDI:

1. člen

Protokol 3 k sporazumu, o opredelitvi pojma "izdelki s poreklom" in načinih upravnega sodelovanja, kot je spremenjen z Dodatnim protokolom št. 1 k temu sporazumu, podpisanim dne 18. februarja 1999 ter z Dodatnim protokolom št. 2 k temu sporazumu, podpisanim dne 21. decembra 1999 in z Dodatnim protokolom št. 3 k temu protokolu, podpisanim dne 28. decembra 2000 se nadomesti s prilожenim besedilom.

2. člen

Ta Dodatni protokol 4 začne veljati prvega dne drugega meseca, ki sledi prejemu zadnjega uradnega obvestila, da so izpolnjene notranjepravne zahteve za začetek veljavnosti tega Dodatnega protokola.

\* Besedilo dodatnega protokola v litvanskem jeziku je na vpogled v Sektorju za mednarodnopravne zadeve Ministrstva za zunanje zadeve.

Ta Dodatni protokol 4 se začasno uporablja od 1. januarja 2002.

Sestavljen v Vilniusu, 28. decembra 2001 v dvojniku v slovenskem, litvanskem in angleškem besedilu, pri čemer je vsako od teh besedil enako verodostojno. V primeru razlik prevlada angleško besedilo.

Za Republiko Slovenijo  
dr. Dimitrij Rupel l. r.

Za Republiko Litvo  
Antanas Valionis l. r.

### PROTOKOL 3

#### O OPREDELITVI POJMA "IZDELKI S POREKLOM" IN NAČINIH UPRAVNega SODELOVANJA

#### VSEBINA

**I. ODDELEK SPLOŠNE DOLOČBE**

1. člen Opredelitev pojmov

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

- 2. člen Splošne zahteve
- 3. člen Kumulacija v Sloveniji
- 4. člen Kumulacija v Litvi
- 5. člen V celoti pridobljeni izdelki
- 6. člen Zadosti obdelani ali predelani izdelki
- 7. člen Nezadostni postopki obdelave ali predelave

8. člen Enota kvalifikacije

9. člen Dodatki, nadomestni deli in orodje

10. člen Garniture

11. člen Nevrtni elementi

**III. ODDELEK ZAHTEVE GLEDE OZEMLJA**

12. člen Načelo teritorialnosti

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 sestavljenega dokazila o poreklu

20.a člen Ločeno knjigovodsko izkazovanje

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

26. člen Izjeme pri dokazilu o poreklu

27. člen Spremljajoči dokumenti

28. člen Shranjevanje dokazil o poreklu in spremljajočih dokumentov

29. člen Razlike in oblikovne napake

30. člen Zneski, izraženi v evrih

**VI. ODDELEK DOGOVORI O UPRAVNEM SODELOVA-NJU**

31. člen Medsebojno sodelovanje

32. člen Preverjanje dokazil o poreklu

33. člen Reševanje sporov

34. člen Kazni

35. člen Proste cone

**VII. ODDELEK KONČNE DOLOČBE**

36. člen Pododbor za carinske zadeve in vprašanja porekla

37. člen Spremembe protokola

**Seznam prilog**

Priloga I: Uvodne opombe k seznamu v Prilogi II

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

Priloga III: Vzorci potrdil o prometu blaga EUR.1 in zahtev za potrdilo o prometu blaga EUR.1

Priloga IV: Besedilo izjave na računu

**Skupne izjave**

Skupna izjava o pregledu sprememb pravil o poreklu, ki so posledica sprememb v Harmoniziranem sistemu

**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 za izdelek franko tovarna v Sloveniji ali v Litvi plača proizvajalcu, pri katerem se opravi zadnja obdelava ali predelava, če 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 Litvi;

h) "vrednost materialov s poreklom" pomeni vrednost takih materialov, kot so opredeljeni v točki g) in se smiselno uporabljajo;

i) "dodata vrednost" pomeni ceno izdelka franko tovarna, zmanjšano za carinsko vrednost vsakega vključenega materiala s poreklom iz drugih držav, omenjenih v 3. in 4. členu, ali, če carinska vrednost ni znana ali se ne da ugotoviti, prva dokazljiva cena, plačana za materiale v Sloveniji ali v Litvi;

j) "poglavja" in "tarifne številke" pomenijo poglavja in tarifne številke (štirištevilčne kode), uporabljene v nomenklaturi, ki sestavlja Harmonizirani sistem poimenovanja in šifrskih oznak blaga, ki se v tem protokolu navaja kot harmonizirani sistem ali HS;

k) "uvrščen" se nanaša na uvrstitev izdelka ali materiala v določeno tarifno številko;

l) "pošiljka" pomeni izdelke, ki jih izvoznik pošilja enemu prejemniku bodisi hkrati ali so zajeti v enem samem transportnem dokumentu, s katerim dobavlja izvoznik te izdelke prejemniku, ali če ni takega dokumenta, izdelke, ki so zajeti na enem računu;

m) "ozemlje" vključuje teritorialne vode.

## II. ODDELEK

### OPREDELITEV POJMA "IZDELKI S POREKLOM"

#### 2. člen

##### **Splošne zahteve**

1. Pri izvajaju tega sporazuma se ti izdelki štejejo za izdelke s porekлом iz Slovenije:

a) izdelki, v celoti pridobljeni v Sloveniji v smislu 5. člena;

b) izdelki, pridobljeni v Sloveniji, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, če so bili taki materiali zadosti obdelani ali predelani v Sloveniji v smislu 6. člena;

2. Pri izvajaju tega sporazuma se ti izdelki štejejo za izdelke s porekлом iz Litve:

a) izdelki, v celoti pridobljeni v Litvi v smislu 5. člena;

b) izdelki, pridobljeni v Litvi, ki vsebujejo materiale, ki niso bili v celoti pridobljeni na njenem ozemlju, če so bili taki materiali zadosti obdelani ali predelani v Litvi v smislu 6. člena.

#### 3. člen

##### **Kumulacija v Sloveniji**

1. Ne glede na določbe prvega odstavka 2. člena izdelki veljajo za izdelke s porekлом iz Slovenije, če so bili tam pridobljeni in vključujejo materiale s porekлом iz Bolgarije, Švice (vključno z Lihtenštajnom<sup>(1)</sup>), Češke republike, Estonije, Madžarske, Islandije, Litve, Latvije, Norveške, Poljske, Romunije, Slovenije, Slovaške republike, Turčije ali Skupnosti, v skladu z določbami protokola o pravilih o poreklu blaga, priloženega k sporazumom med Slovenijo in vsako od teh držav, če obdelava ali predelava, opravljena v Sloveniji, presega postopke, omenjene v 7. členu. Ni treba, da bi bili taki materiali zadosti obdelani ali predelani.

2. Če obdelava ali predelava, ki se opravlja v Sloveniji, ne presega postopkov, omenjenih v 7. členu, se šteje, da ima pridobljeni izdelek poreklo iz Slovenije samo, kadar je tam dodana vrednost višja od vrednosti uporabljenih materialov s poreklom iz katere koli države, omenjene v prvem odstavku. Če to ni tako, se pridobljeni izdelek šteje za izdelek s porekлом iz države, ki je prispevala največjo vrednost uporabljenih materialov s porekлом pri izdelavi v Sloveniji.

3. Izdelki s porekлом iz ene od držav, omenjenih v prvem odstavku, ki niso obdelani ali predelani v Sloveniji, ohranijo svoje poreklo, če se izvozijo v eno od teh držav.

4. Kumulacija, predvidena v tem členu, se lahko uporablja samo za materiale in izdelke, ki so pridobili status blaga s porekлом z uporabo pravil o poreklu, ki so enaka kot pravila v tem protokolu.

#### 4. člen

##### **Kumulacija v Litvi**

1. Ne glede na določbe drugega odstavka 2. člena izdelki veljajo za izdelke s porekлом iz Litve, če so bili tam pridobljeni in vključujejo materiale s porekлом iz Bolgarije, Švice (vključno z Lihtenštajnom<sup>(1)</sup>), Češke republike, Estonije, Madžarske, Islandije, Litve, Latvije, Norveške, Poljske,

Romunije, Slovenije, Slovaške republike, Turčije ali Skupnosti, v skladu z določbami protokola o pravilih o poreklu blaga, priloženega k sporazumom med Litvo in vsako od teh držav, če obdelava ali predelava, opravljena v Litvi presega postopke, omenjene v 7. členu. Ni treba, da bi bili taki materiali zadosti obdelani ali predelani.

2. Če obdelava ali predelava, ki se opravlja v Litvi, ne presega postopkov, omenjenih v 7. členu, se šteje, da ima pridobljeni izdelek poreklo iz Litve samo, kadar je tam dodana vrednost višja od vrednosti uporabljenih materialov s poreklom iz katere koli države, omenjene v prvem odstavku. Če to ni tako, se pridobljeni izdelek šteje za izdelek s porekлом iz države, ki je prispevala največjo vrednost uporabljenih materialov s porekлом pri izdelavi v Litvi.

3. Izdelki s porekлом iz ene od držav, omenjenih v prvem odstavku, ki niso obdelani ali predelani v Litvi, ohranijo svoje poreklo, če se izvozijo v eno od teh držav.

4. Kumulacija, predvidena v tem členu, se lahko uporablja samo za materiale in izdelke, ki so pridobili status blaga s porekлом z uporabo pravil o poreklu, ki so enaka kot pravila v tem protokolu.

#### 5. člen

##### **V celoti pridobljeni izdelki**

1. Šteje se, da so v celoti pridobljeni v Sloveniji ali v Litvi:

a) mineralni izdelki, pridobljeni iz njene zemlje ali morskega dna;

b) tam pridelani rastlinski izdelki;

c) žive živali, tam skotene ali izvaljene in vzrejene;

d) izdelki, pridobljeni iz živih, tam vzrejenih živali;

e) izdelki, tam pridobljeni z lovom ali ribolovom;

f) izdelki morskega ribolova in drugi izdelki iz morja, pridobljeni z njenimi plovili zunaj teritorialnih voda Slovenije ali Litve;

g) izdelki, izdelani na njenih predelovalnih ladjah izključno iz izdelkov, omenjenih v točki 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 pri postopkih izdelave, ki tam potekajo;

j) izdelki, pridobljeni iz morskega dna ali podzemlja zunaj njenih teritorialnih voda, če ima izključno pravico do obdelave morskega dna ali podzemlja;

k) blago, tam izdelano izključno iz izdelkov, opredeljenih v točkah a) do j).

2. Izraza "njena plovila" in "njene predelovalne ladje" v točkah f) in g) prvega odstavka se uporablja samo za plovila in predelovalne ladje:

a) ki so registrirane ali se vodijo v Sloveniji ali v Litvi;

b) ki plujejo pod zastavo Slovenije ali Litve;

c) ki so najmanj 50 odstotkov v lasti državljanov Slovenije ali Litve ali družbe s sedežem v eni od teh držav in v kateri so direktor ali direktorji, predsednik upravnega odbora ali nadzornega sveta ter večina članov takih odborov državljanji Slovenije ali Litve in še dodatno, če v osebnih ali kapitalskih družbah vsaj polovica kapitala pripada tem državam ali javnim organom ali državljanom omenjenih držav;

d) katerih kapitan in častniki so državljanji Slovenije ali Litve

in

e) katerih najmanj 75 odstotkov članov posadke je državljanov Slovenije ali Litve.

<sup>1</sup> Kneževina Lihtenštajn ima carinsko unijo s Švico in je pogodbena Sporazuma o evropskem gospodarskem prostoru.

## 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.

Navedeni pogoji navajajo za vse izdelke, za katere velja 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. Če se izdelek, ki je pridobil poreklo z izpolnitvijo pogojev iz seznama, uporablja pri izdelavi drugega izdelka, se torej 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 s pogoji iz seznama za ta izdelek ne bi smejo uporabiti pri izdelavi tega izdelka, vseeno lahko uporabijo, če:

- njihova skupna vrednost ne presega 10 odstotkov cene izdelka franko tovarna,
- kateri koli od odstotkov, ki je naveden v seznamu kot zgornja vrednost materialov brez porekla, ni presežen na podlagi uporabe tega odstavka.

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

3. Prvi in drugi odstavek se uporabljata pod pogoji, ki jih določa 7. člen.

## 7. člen

**Nezadostni postopki obdelave ali predelave**

1. Brez vpliva na določbe drugega odstavka se ti postopki štejejo za nezadostno obdelavo ali predelavo, da bi izdelek pridobil status izdelka s poreklom, ne glede na to, ali je zadoščeno zahtevam iz 6. člena:

- postopki za ohranitev blaga v dobrem stanju med prevozom in skladisčenjem;
- razstavljanje in sestavljanje pošiljk;
- pranje, čiščenje; odstranjevanje prahu, oksidov, olja, barve ali drugih snovi za prekrivanje;
- likanje tekstila;
- preprosti postopki barvanja in loščenja;
- luščenje, beljenje delno ali v celoti, loščenje ter glaziranje žit in riža;
- postopki barvanja sladkorja ali oblikovanje sladkornih kock;
- lupljenje, razkoščičevanje in luščenje sadja, oreščkov in zelenjave;
- ostrenje, preprosto brušenje ali preprosto rezanje;
- sejanje, prebiranje, sortiranje, klasificiranje, razvrščanje, usklajevanje (vključno s sestavljanjem garnitur izdelkov);
- preprosto pakiranje v steklenice, konzerve, čutare, vrečke, zaboje, škatle, pritrjevanje na kartone ali plošče in vsi drugi preprosti postopki pakiranja;

I) pritrjevanje ali tiskanje oznak, nalepk, logotipov in drugih podobnih znakov za razlikovanje na izdelke in njihovo embalažo;

m) preprosto mešanje izdelkov, ne glede na to, ali so različnih vrst ali ne;

n) enostavno sestavljanje delov izdelkov v popoln izdelek ali razstavljanje izdelkov na dele;

o) kombinacija dveh ali več postopkov, opisanih v točkah a) do n);

p) zakol živali.

2. Pri ugotavljanju, ali se predelava ali obdelava, opravljena na posameznem izdelku, šteje za nezadostno v smislu prvega odstavka, se skupno upoštevajo vsi postopki, opravljeni na tem izdelku v Sloveniji ali v Litvi.

## 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 pri uporabi nomenklature harmoniziranega sistema.

Iz tega sledi:

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

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

2. Če je v skladu s petim temeljnimi pravilom 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, poslaní 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 tretjim temeljnimi pravilom harmoniziranega sistema štejejo za garniture s poreklom, kadar imajo poreklo vsi njihovi sestavnici deli. Kljub temu pa takrat, kadar je garnitura sestavljena iz izdelkov s poreklom in brez njega, šteje, da ima garnitura kot celota poreklo, če vrednost izdelkov brez porekla ne presega 15 odstotkov cene garniture franko tovarna.

## 11. člen

**Neutralni elementi**

Da bi določili, ali ima izdelek poreklo, ni treba ugotavljati porekla za navedeno, kar bi lahko bilo uporabljeno pri njegovi izdelavi:

- energija in gorivo,
- naprave in oprema,
- stroji in orodje,
- blago, ki ni vključeno ali ni namenjeno za vključitev v končno sestavo izdelka.

### III. ODDELEK ZAHTEVE GLEDE OZEMLJA

## 12. člen

**Načelo teritorialnosti**

1. Razen v primerih iz 3. in 4. člena in tretjega odstavka tega člena morajo biti pogoji za pridobitev statusa blaga s poreklom, določeni v II. oddelku, brez prekinitev izpolnjeni v Sloveniji ali Litvi.

2. Razen v primerih iz 3. in 4. člena se blago s poreklom, izvoženo iz Slovenije ali Litve v drugo državo, ob vrtniti šteje za blago brez porekla, razen če se carinskim organom lahko zadovoljivo dokaže:

- da je blago, ki se vrača, 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.

3. Na pridobitev statusa blaga s poreklom v skladu s pogoji, določenimi v II. oddelku, ne vpliva obdelava ali predelava, opravljena zunaj Slovenije ali Litve na materialih, izvoženih iz Slovenije ali Litve in ponovno tam uvoženih, če:

(a) so omenjeni materiali v celoti pridobljeni v Sloveniji ali Litvi ali so bili pred njihovim izvozom obdelani ali predelani bolj, kot zahtevajo postopki, omenjeni v 7. členu,

in

(b) se carinskim organom zadovoljivo dokaže, da:

i) je bilo ponovno uvoženo blago pridobljeno z obdelavo ali predelavo izvoženih materialov,

in

ii) skupna dodana vrednost, pridobljena zunaj Slovenije ali Litve ob uporabi določb tega člena, ne presega 10 odstotkov cene franko tovarna končnega izdelka, za katerega se uveljavlja status blaga s poreklom.

4. Za namene tretjega odstavka se pogoji za pridobitev statusa blaga s poreklom, določeni v II. oddelku, ne uporabljajo za obdelavo ali predelavo, opravljeno zunaj Slovenije ali Litve. Kadar pa se v seznamu v Prilogi II za določitev statusa blaga s poreklom za končni izdelek uporablja pravilo, ki določa najvišjo vrednost vseh vključenih materialov brez porekla, skupna vrednost materialov brez porekla, vključenih na ozemlju določene pogodbene, upoštevana skupaj s skupno dodano vrednostjo, pridobljeno zunaj Slovenije ali Litve z uporabo določb tega člena, ne sme presegati navedenega odstotka.

5. Za namene uporabe določb tretjega in četrtega odstavka se šteje, da "skupna dodana vrednost" pomeni vse stroške, nastale zunaj Slovenije ali Litve, vključno vrednosti tam vključenih materialov.

6. Določbe tretjega in četrtega odstavka se ne uporabljajo za izdelke, ki ne izpolnjujejo pogojev, določenih v seznamu Priloge II, ali za izdelke, ki se lahko štejejo za zadosti obdelane ali predelane samo ob uporabi splošne tolerance, določene v drugem odstavku 6. člena.

7. Določbe tretjega in četrtega odstavka ne veljajo za izdelke iz 50. do 63. poglavja harmoniziranega sistema.

8. Vsaka obdelava ali predelava, ki je zajeta z določbami tega člena, opravljena zunaj Slovenije ali Litve, se opravi v skladu s postopki o začasnem izvozu na oplemenitev ali podobnimi postopki.

### 13. člen

#### Neposredni prevoz

1. Preferencialno obravnavanje, predvideno s tem sporazumom, se uporablja samo za izdelke, ki izpolnjujejo zahteve tega protokola in se prevažajo neposredno med Slovenijo in Litvo ali čez ozemlja drugih držav, omenjenih v 3. in 4. členu. Vendar se izdelki, ki sestavljajo eno samo nedeljeno pošiljko, lahko prevažajo čez druga ozemlja, če do tega pride, s pretovarjanjem ali začasnim skladiščenjem na teh ozemljih pod pogojem, da je blago v državi tranzita ali skladiščenja ostalo pod nadzorom carinskih organov in da na njem niso bili opravljeni drugi postopki razen raztovarjanja, ponovnega natovarjanja ali kakršni koli postopki za ohranitev blaga v dobrem stanju.

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

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

a) en sam transportni dokument, ki pokriva prevoz iz države izvoznice čez državo tranzita, ali

b) potrdilo, ki ga izdajo carinski organi države tranzita, ki:

(i) vsebuje natančen opis izdelkov,

(ii) navaja datume raztovarjanja in ponovnega natovarjanja izdelkov in če ustreza, imena ladij ali drugih uporabljenih prevoznih sredstev,

in

(iii) potrjuje pogoje, pod katerimi so bili izdelki zadržani v državi tranzita, ali

c) če teh ni, 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 3. in 4. členu, in so po razstavi prodani z namenom uvoza v Slovenijo ali v Litvo, veljajo pri uvozu ugodnosti po določbah tega sporazuma, če se carinskim organom zadovoljivo dokaže, da:

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

b) je ta izvoznik izdelke prodal ali jih kako drugače dal na razpolago osebi v Sloveniji ali v Litvi,

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 izpolnjeno v skladu z določbami V. oddelka in predloženo carinskim organom države uvoznice na običajen način. V njem morata biti navedena ime 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 za 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 uporabljajo pri izdelavi izdelkov s poreklom iz Slovenije, Litve ali iz ene od drugih držav, omenjenih v 3. in 4. členu, za katere se izda ali sestavi dokazilo o poreklu v skladu z določbami V. oddelka, se v Sloveniji ali v Litvi 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 Litvi izrecno ali posledično, 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 na zahtevo carinskih organov pripravljen kadar koli predložiti vse ustrezne dokumente, ki dokazujejo, da za materiale brez porekla, uporabljeni pri izdelavi teh izdelkov, ni bilo prejeto povračilo carine in da so bile vse

carinske dajatve ali dajatve z enakovrednim učinkom, ki se uporabljajo za take materiale, dejansko plačane.

4. Določbe prvega do tretjega odstavka se prav tako uporabljajo za embalažo v smislu drugega odstavka 8. člena, za dodatke, nadomestne dele in orodje v smislu 9. člena in za izdelke v garniturah v smislu 10. člena, če so taki predmeti brez porekla.

5. Določbe prvega do četrtega odstavka se uporabljajo samo za materiale, za katere velja sporazum. Nadalje ne preprečujejo uporabe sistema cenovnih nadomestil, ki se uporabljajo pri izvozu kmetijskih izdelkov v skladu z določbami sporazuma.

V. ODDELEK  
DOKAZILO O POREKLU

16. člen

#### **Spošne zahteve**

1. Za izdelke s poreklom iz Slovenije pri uvozu v Litvo ter za izdelke s poreklom iz Litve pri uvozu v Slovenijo veljajo ugodnosti 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, v nadaljevanju "izjava na računu", na računu, obvestilu o odpromi ali drugem trgovinskem dokumentu, ki dovolj natančno opisuje te izdelke, da jih je mogoče prepoznati; besedilo izjave na računu je v Prilogi IV.

2. Ne glede na prvi odstavek za izdelke s poreklom v smislu tega protokola v primerih, kot jih določa 26. člen, veljajo ugodnosti sporazuma, ne da bi bilo treba predložiti kateri koli zgoraj navedeni dokument.

17. člen

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

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

2. V ta namen izpolni izvoznik ali njegov pooblaščeni zastopnik obrazca potrdila o prometu blaga EUR.1 in zahteve za potrdilo o prometu, katerih vzorca sta v Prilogi III. Obrazca se izpolnila v enem od jezikov, v katerih je sestavljen ta sporazum, ali v francoščini ali nemščini in v skladu z določbami notranjega prava države izvoznice. Če so napisani z roko, morajo biti izpolnjeni s črnilom in s tiskanimi črkami. Izdelki morajo biti opisani v za to predvidenem polju brez praznih vmesnih vrstic. Če polje ni v celoti zapolnjeno, je treba pod zadnjo vrstico opisa potegniti vodoravno črto in prečrtati prazen prostor pod njo.

3. Izvoznik, ki vlagajo 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 izpolnitve drugih zahtev tega protokola.

4. Potrdilo o prometu blaga EUR.1 izdajo carinski organi Slovenije ali Litve, če se izdelki lahko štejejo za izdelke s poreklom iz Slovenije, Litve ali iz ene od drugih držav, omenjenih v 3. in 4. členu, ter izpolnjujejo druge zahteve tega protokola.

5. Carinski organi, ki izdajo potrdila o prometu blaga EUR.1, ukrenejo vse potreбno 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. Ti organi tudi zagotovijo, da so obrazci, navedeni v drugem odstavku, pravilno izpoljeni. Zlasti morajo preveriti, ali je prostor, namenjen opisu izdelkov, izpoljen tako, da izključuje vse možnosti pripisov z namenom goljufije.

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

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

18. člen

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

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

(a) če ni bilo izdano ob izvozu zaradi napak ali nena-mernih opustitev ali posebnih okoliščin

ali

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

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 ustremnem spisu.

4. Potrdila o prometu blaga EUR.1, ki so izdana naknadno, morajo imeti enega od teh zaznamkov:

EN "ISSUED RETROSPECTIVELY"

LT "IŠDUOTAS PO EKSPORTAVIMO "

SL "IZDANO NAKNADNO".

5. Zaznamek iz četrtega odstavka mora biti vpisan v polje 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 ukraden, izgubljeno ali uničeno, lahko izvoznik carinske organe, ki so ga izdali, zaprosi za dvojnik, sestavljen na podlagi izvoznih dokumentov, ki jih imajo.

2. Tako izdani dvojnik mora imeti enega od teh zaznamkov:

EN "DUPLICATE "

LT "DUBLIKATAS"

SL "DVOJNIK".

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

4. Dvojnik, na katerem mora biti datum izdaje prvočne 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 Litvi, je mogoče zamenjati prvočno dokazilo o poreklu z enim ali več potrdili o poreklu blaga EUR.1 zaradi pošiljanja vseh ali nekaterih izdelkov drugam v Sloveniji ali v Litvi. Nadomestno potrdilo ali nadomestna potrdila o prometu blaga EUR.1 izdajo carinski organi, pod nadzor katerih so bili dani izdelki.

## 20. a člen

**Ločeno knjigovodska izkazovanje**

1. Če pri ločenem skladiščenju zalog izdelkov s poreklom in izdelkov brez porekla, ki so enaki ali med seboj zamenljivi, nastanejo precejšnje stroškovne ali materialne težave, lahko carinski organi na pisno zahtevo prizadetih strank za vodenje teh zalog dovolijo tako imenovano metodo "ločenega knjigovodskega izkazovanja".

2. Ta metoda mora zagotoviti, da je število pridobljenih izdelkov v določenem dogovorjenem obdobju, ki se lahko štejejo za izdelke s poreklom, enako, kot bi ga dobili, če bi bile zaloge fizično ločene.

3. Carinski organi lahko tako dovoljenje izdajo pod katerimi koli pogoji, za katere menijo, da so ustrezni.

4. Ta metoda se vodi in uporablja na podlagi splošnih računovodskih načel, ki veljajo v državi, v kateri je bil izdelek narejen.

5. Uporabnik te poenostavitev lahko izda oziroma zaprosi za dokazilo o poreklu za tiste količine izdelkov, ki se lahko štejejo za izdelke s poreklom. Na zahtevo carinskega organa koristnik da izjavu o tem, kako so bile količine vodenе.

6. Carinski organi nadzorujejo uporabo dovoljenja in lahko dovoljenje kadar koli odvzamejo, če ga uporabnik kakor koli nepravilno uporablja ali ne izpolnjuje katerega od drugih pogojev, določenih v tem protokolu.

## 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 presegá 6.000 evrov.

2. Izjavo na računu je možno dati, če se izdelki, na katere se nanaša, lahko štejejo za izdelke s poreklom iz Slovenije, Litve ali iz ene od drugih držav, omenjenih v 3. in 4. členu, in izpolnjujejo druge zahteve tega protokola.

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

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

5. Izjave na računu morajo imeti izvirni lastnoročni podpis izvoznika. Vendar se od pooblaščenega izvoznika v smislu 22. člena ne zahteva, da podpisuje take izjave, če 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, če je predložena carinskim organom v državi uvoznici 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, v nadaljevanju "pooblaščenega iz-

voznika", 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 predložiti zadovoljiva dokazila carinskim organom o statusu porekla teh izdelkov in izpolnjevanju drugih zahtev tega protokola.

2. Carinski organi lahko odobrijo status pooblaščenega izvoznika po 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 nadzorujejo, kako pooblaščen izvoznik uporablja pooblastilo.

5. Carinski organi lahko kadar koli umaknejo pooblastilo. To morajo storiti, kadar pooblaščeni izvoznik ne predloži dokazil, 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 in državi izvoznici in mora biti v tem roku predloženo carinskim organom države uvoznice.

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

3. V drugih primerih predložitve z zamudo 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 spremja 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) drugega temeljnega pravila harmoniziranega sistema, ki spadajo v XVI. in XVII. oddelek ali v tarifni številki 7308 in 9406 harmoniziranega sistema, uvažajo po delih, se za te 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 priznajo za izdelke s poreklom, ne da bi bilo treba predložiti dokazilo o poreklu, če se ti izdelki ne uvažajo v trgovinske namene in je bila dana izjava, da ustrezajo zahtevam tega protokola, in ni dvoma o resničnosti take izjave. Če se izdelki pošiljajo po pošti, se izjava lahko napiše na carinsko deklaracijo CN22/CN23 ali na list papirja, ki se priloži temu dokumentu.

2. Občasni uvoz, pri katerem gre le za izdelke za osebno uporabo prejemnikov ali potnikov ali njihovih družin, se ne šteje za uvoz v trgovinske namene, če je iz

narave in količine izdelkov razvidno, da niso namenjeni za trgovanje.

3. Poleg tega, skupna vrednost teh izdelkov ne sme presegati 500 evrov pri majhnih paketih ali 1.200 evrov 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, Litve ali iz ene od drugih držav, omenjenih v 3. in 4. členu, in izpolnjujejo druge zahteve tega protokola, so med drugim lahko tudi naslednji:

(a) neposredno dokazilo o postopkih, ki jih je opravil izvoznik ali dobavitelj za pridobitev tega blaga, kot je na primer vsebovano v njegovih poslovnih knjigah ali notranjem knjigovodstvu;

(b) dokumenti, ki dokazujejo status porekla uporabljenih materialov, izdani ali sestavljeni v Sloveniji ali v Litvi, kadar se uporabljajo v skladu z notranjim pravom;

(c) dokumenti, ki dokazujejo postopek obdelave ali predelave materialov v Sloveniji ali v Litvi, izdani ali sestavljeni v Sloveniji ali v Litvi, kadar se uporabljajo v skladu z notranjim 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 Litvi v skladu s tem protokolom ali v eni od drugih držav, omenjenih v 3. in 4. členu, v skladu s pravili o poreklu, ki so enaka kot pravila v tem protokolu.

### 28. člen

#### Shranjevanje dokazil o poreklu in spremljajočih dokumentov

1. Izvoznik, ki vlagá zahtevo za izdajo potrdila o prometu blaga EUR.1, mora vsaj tri leta hraniť dokumente, navedene v tretjem odstavku 17. člena.

2. Izvoznik, ki daje izjavo na računu, mora vsaj tri leta hraniť 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 hraniť zahteve, navedene v drugem odstavku 17. člena.

4. Carinski organi države uvoznice morajo vsaj tri leta hraniť 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 še ne pomeni ničnosti omenjenega dokazila, če se pravilno ugotovi, da ta dokument ustrezza predloženim izdelkom.

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

### 30. člen

#### Zneski, izraženi v evrih

1. Za uporabo določb iz točke b) prvega odstavka 21. člena in tretjega odstavka 26. člena v primerih, ko se izdajen račun v drugi valuti kot evro, vsako leto vsaka od teh držav

določi zneske v nacionalni valuti Slovenije, Litve in drugih držav, omenjenih v 3. in 4. členu, ki ustrezajo zneskom, izraženim v evrih.

2. Za pošiljko se lahko uveljavljajo ugodnosti v skladu s točko b) prvega odstavka 21. člena ali s tretjim odstavkom 26. člena s sklicevanjem na valuto, v kateri se izda račun, glede na znesek, ki ga je določila ta država.

3. Zneski, ki jih je treba uporabiti v kateri koli dani nacionalni valuti, so protivrednosti v tisti nacionalni valuti zneskov, izraženih v evrih, po tečaju na prvi delovni dan v oktobru in se uporabljajo od 1. januarja naslednjega leta. Slovenija in Litva se obvestijo o ustreznih zneskih.

4. Država lahko zaokroži navzgor ali navzdol znesek, ki ga dobi pri preračunavanju v evrih izraženega zneska, v nacionalno valuto. Zaokroženi znesek se od zneska, ki se dobi pri preračunu, ne sme razlikovati za več kot 5 odstotkov. Država lahko obdrži nespremenjeno protivrednost v nacionalni valuti zneska, izraženega v evrih, če je ob letni uskladitvi iz tretjega odstavka preračun tega zneska pred kakršno koli zaokrožitvijo večji za manj kot 15 odstotkov protivrednosti v nacionalni valuti. Protivrednost v nacionalni valuti se lahko zadrži nespremenjena, če bi preračun povzročil zmanjšanje te protivrednosti.

5. Skupni odbor na zahtevo Slovenije ali Litve pregleda v evrih izražene zneske. Skupni odbor pri tem pregledu upošteva zaželeno ohranjanje realnih učinkov teh vrednostnih omejitvev. V ta namen se lahko odloči za spremembo zneskov, izraženih v evrih.

## VI. ODDELEK DOGOVORI O UPRAVNEM SODELOVANJU

### 31. člen

#### Medsebojno sodelovanje

1. Carinski organi Slovenije in Litve 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 preverjanje teh potrdil in izjav na računih.

2. Da bi zagotovili pravilno uporabo tega protokola, si Slovenija in Litva prek 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 vrneti 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 je ustrezno, navesti razloge za poizvedbo. V podporo zahtevi za preverjanje se pošlje vsak pridobljen dokument ali informacija, ki kaže, da so podatki na dokazilu o poreklu napačni.

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

4. Če se carinski organi države uvoznice odločijo, da bodo začasno prenehali priznavati preferencialno obravnavo za te 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 takega preverjanja obveščeni čim prej. Izidi morajo jasno pokazati, ali so dokumenti verodostojni in če se izdelki, na katere se nanašajo, lahko štejejo za izdelke s poreklom iz Slovenije, Litve ali iz ene od drugih držav, ki so omenjene v 3. in 4. členu, ter izpolnjujejo druge zahteve tega protokola.

6. Če v primerih upravičenega dvoma ni odgovor 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 uvozником in carinskimi organi države uvoznice rešujejo v skladu z zakonodajo te države.

### 34. člen

#### Kazni

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

### 35. člen

#### Proste cone

1. Slovenija in Litva ukeneta vse potrebno, da zagotovita, da se izdelki, s katerimi se trguje na podlagi dokazila o poreklu in za katere med prevozom uporabljalna prosto cono na svojem ozemlju, ne zamenjajo z drugimi izdelki ter da na njih niso 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 Litve, ki imajo dokazilo o poreklu, uvozijo v prosto cono in se na njih opravijo predelave ali obdelave, pristojni 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

#### Pododbor za carinske zadeve in vprašanja porekla

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

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

### 37. člen

#### Spremembe protokola

Skupni odbor se 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.

##### Opomba 2:

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

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

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

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

##### Opomba 3:

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

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 Litvi 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 Litvi. Zato se vrednost ingota brez porekla ne upošteva, ko se sešteva vrednost uporabljenih materialov brez porekla.

3.2 Pravilo v seznamu pomeni najmanjši del obdelave ali predelave in več predelave ali obdelave prav tako dodeli status porekla, nasprotno pa manj predelave ali obdelave ne more dodeliti statusa porekla. Če torej pravilo določa, da je možno na določeni stopnji izdelave uporabiti material brez

porekla, je uporaba tega materiala na zgodnejši stopnji obdelave dovoljena, uporaba takega materiala na kasnejši stopnji pa ni.

3.3 Brez vpliva na opombo 3.2, če pravilo uporablja določbe "izdelava iz materialov iz katere koli tarifne številke", se lahko uporabijo materiali iz katere koli tarifne številke (tudi materiali istega opisa in iz istega poglavja kot izdelek), pri čemer je treba upoštevati kakrsne koli posebne omejitve, ki jih pravilo tudi lahko vsebuje.

Seveda pa izraz "izdelava iz materialov iz katere koli tarifne številke, všeč druge materiale iz tarifne številke..." ali "izdelava iz materialov iz katere koli tarifne številke, všeč druge materiale iz iste tarifne številke kot je izdelek" pomeni, da se lahko uporabijo materiali iz katere koli tarifne številke, razen tistih opisanih tako kot izdelek v 2. stolpcu seznama.

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

Na primer:

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

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

Na primer:

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

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

Na primer:

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

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

#### Opomba 4:

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

4.2 Izraz "naravna vlakna" vključuje konjsko žimo iz tarifne številke 0503, svilo iz tarifnih 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, ki se uporabljajo pri njihovi izdelavi in če se upoštevajo skupaj, ne presegajo 10% skupne teže vseh uporabljenih osnovnih tekstilnih materialov, ne uporabljajo pogoj, določeni v 3. stolpcu seznama (glej tudi opombe 5.3 in 5.4 spodaj).

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

Osnovni tekstilni materiali so:

- svila
- volna
- groba živalska dlaka
- fina živalska dlaka
- konjska žima
- bombaž
- materiali za izdelavo papirja in papir
- lan
- konoplja
- juta in druga tekstilna vlakna iz licija
- sisal in druga tekstilna vlakna iz rodu agav
- kokosova vlakna, abaka, ramija in druga rastlinska tekstilna vlakna
- sintetični filamenti
- umetni filamenti
- prevodni filamenti
- sintetična rezana vlakna iz polipropilena
- sintetična rezana vlakna iz poliestra
- sintetična rezana vlakna iz poliamida
- sintetična rezana vlakna iz poliakrilonitrila
- sintetična rezana vlakna iz poliimida
- sintetična rezana vlakna iz politetrafluoretilena
- sintetična rezana vlakna iz poli(fenilensulfida)
- sintetična rezana vlakna iz poli(vinilklorida)
- 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 z aluminijastim prahom ali ne, širine, ki ne presega 5 mm, kjer so plasti zlepjene s prozornim ali obarvanim lepilom med dvema plastičnima slojema

- drugi izdelki iz tarifne številke 5605.

Na primer:

Preja iz tarifne številke 5205, izdelana iz bombažnih vlaken iz tarifne številke 5203 in sintetičnih rezanih vlaken iz tarifne številke 5506, je mešana preja. Zato se lahko uporabijo sintetična rezana vlakna brez porekla, ki ne zadovoljujejo pravil o poreklu (po katerih se zahteva izdelava iz kemičnih materialov ali tekstilne kaše), pod pogojem, da njihova skupna teža ne presega 10% teže preje.

Na primer:

Volnena tkanina iz tarifne številke 5112, izdelana iz volnene preje iz tarifne številke 5107 in sintetične preje iz sintetičnih rezanih vlaken iz tarifne številke 5509, je mešana tkanina. Zato se lahko sintetična preja, ki ne zadovoljuje pravil o poreklu (po katerih se zahteva izdelava iz kemičnih materialov ali tekstilne kaše) ali volnena preja, ki ne zadovoljuje pravil o poreklu (po katerih se zahteva izdelava iz naravnih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje), ali kombinacija obeh prej uporabi, če 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 le, 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, je očitno, da je uporabljena preja iz dveh različnih osnovnih tekstilnih materialov in je v skladu s tem taftana tekstilna tkanina mešan izdelek.

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

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

#### **Opomba 6:**

6.1 Če se v seznamu sklicuje na to opombo, se tekstilni materiali (razen vlog in medvlog), ki ne ustrezajo pravilu za izdelan izdelek, določenem v seznamu v 3. stolpcu, lahko uporabijo, če se uvrščajo v tarifno številko, ki je drugačna od tarifne številke izdelka in če njihova vrednost ne presega 8% cene izdelka franko tovarna.

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

Na primer:

Če pravilo v seznamu določa, da mora biti za določen tekstilni izdelek, kot so na primer hlače, uporabljena preja, to ne prepričuje uporabe kovinskih predmetov, kot so gumbi, ker gumbi niso uvrščeni v 50. do 63. poglavje. Iz istega razloga to ne prepričuje uporabe zadrg, čeprav zadrg 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) vakuumska destilacija;  
b) ponovna destilacija z zelo natančnim procesom frakcioniranja;

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 boksitom;

g) polimerizacija;

h) alkilizacija;

i) izomerizacija.

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

a) vakuumska destilacija;

b) ponovna destilacija z zelo natančnim procesom frakcioniranja;

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 boksitom;

g) polimerizacija;

h) alkilizacija;

ij) izomerizacija;

k) samo za težka olja, ki se uvrščajo v tarifno številko ex 2710, razšveplanje 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 tlaku nad 20 barov in temperaturi nad 250 °C, z uporabo katalizatorja, razen obdelave za razšveplanje, kadar vodik predstavlja aktivni element v kemični reakciji. Vendar se nadaljnja obdelava olj za mazanje iz tarifne številke ex 2710 (npr. končna obdelava z vodikom ali razbarvanje), še posebno takrat, kadar se želi izboljšati barva ali obstojnost, ne obravnava kot specifični proces;

n) samo za goriva, ki se uvrščajo v tarifno številko ex 2710, atmosferska destilacija, če se manj kot 30 vol.% izdelkov, vključno z izgubami, destilira pri 300 °C, po metodi ASTM D 86;

o) samo za težka olja razen plinskih olj in kuričnih olj, ki se uvrščajo v tarifno številko ex 2710, obdelava s pomočjo visokofrekvenčnih razelektritev skozi krtačke,

p) samo za surove izdelke (razen vazelina, ozokerita, voska iz rjavega premoga ali lignita ali voska iz šote, parafinskega voska, ki vsebuje manj kot 0,75% mase olja) iz tarifne številke ex 2712, razoljevanje s frakcijsko kristalizacijo.

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

## PRILOGA II

### **SEZNAM ODBELAV ALI PREDELAV, KI JIH JE TREBA OPRAVITI NA MATERIALIH BREZ POREKLA, DA BI LAHKO IZDELANI IZDELKI DOBILI STATUS BLAGA S POREKLOM**

*Izdelki omenjeni v seznamu, niso vsi nujno zajeti v sporazumu. Zato je treba upoštevati druge dele sporazuma.*

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
1. pgl.	Žive živali	Vse živali iz 1. poglavja morajo biti v celoti pridobljene.		
2. pgl.	Meso in drugi užitni klavnični proizvodi	Izdelava, pri kateri so vsi uporabljeni materiali iz 1. in 2. poglavja v celoti pridobljeni.		
3. pgl.	Ribe, raki, mehkužci in drugi vodni nevretenčarji	Izdelava, pri kateri so vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.		
ex 4. pgl. 0403	Mlečni izdelki; perutninska in ptičja jajca; naravni med; užitni proizvodi živalskega izvora, ki niso navedeni in ne zajeti na drugem mestu; razen za:  Pinjenec, kislo mleko, kisla smetana, jogurt, kefir in drugo fermentirano ali kislo mleko in smetana, koncentrirano ali ne, z dodatkom sladkorja ali drugih sladiil, aromatizirano ali z dodanim sadjem, lupinastim sadjem ali kakavom	Izdelava, pri kateri so vsi uporabljeni materiali iz 4. poglavja v celoti pridobljeni.  Izdelava, pri kateri: - so vsi uporabljeni materiali iz 4. poglavja v celoti pridobljeni; - je ves uporabljen sadni sok (razen ananasovega, citroninega ali grenivkinega) iz tar. št. 2009 s poreklom, in - vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30% cene izdelka franko tovarna.		
ex 5. pgl. ex 0502	Proizvodi živalskega izvora, ki niso navedeni in ne zajeti na drugem mestu; razen za:  Pripravljene ščetine in dlake domačega in divjega prašiča	Izdelava, pri kateri so 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: - so vsi uporabljeni materiali iz 6. poglavja v celoti pridobljeni, in - vrednost vseh uporabljenih materialov ne presega 50% cene izdelka franko tovarna.		
7. pgl.	Užitne vrtnine, nekateri korenji in gomolji	Izdelava, pri kateri so vsi uporabljeni materiali iz 7. poglavja v celoti pridobljeni.		
8. pgl.	Užitno sadje in oreški ; lupine agrumov ali dinj in lubenic	Izdelava, pri kateri: - je vse uporabljeno sadje v celoti pridobljeno in so vsi uporabljeni oreški v celoti -pridobljeni, in - vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % vrednosti cene izdelka franko tovarna.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 9. pgl.	Kava, pravi čaj, maté čaj in začimbe; razen za:	Izdelava, pri kateri so vsi uporabljeni materiali iz 9. poglavja v celoti pridobljeni.		
0901	Kava, pražena ali nepražena, z ali brez kofeina; lupine in kožice kave; kavni nadomestki, ki vsebujejo kakršen koli odstotek kave	Izdelava iz materialov iz katere koli tarifne številke.		
0902	Čaj, pravi, aromatiziran ali ne	Izdelava iz materialov iz katere koli tarifne številke.		
ex 0910	Mešanice začimb	Izdelava iz materialov iz katere koli tarifne številke.		
10. pgl.	Žita	Izdelava, pri kateri so vsi uporabljeni materiali iz 10. poglavja v celoti pridobljeni.		
ex 11 .pgl.	Proizvodi mlinske industrije; slad; škrob; inulin; pšenični gluten; razen za:	Izdelava, pri kateri so vsa uporabljeni žita, užitne vrtnine, korenine in gomojli iz tar. št. 0714 ali sadje v celoti pridobljeni.		
ex 1106	Moka, prah in zdrob iz sušenih stročnic, ki se uvrščajo v tar. št. 0713	Sušenje in mletje sušenih stročnic iz tar. št. 0708.		
12. pgl.	Oljna semena in plodovi; razno zrnje, semena in plodovi; industrijske in zdravilne rastline; slama in krma	Izdelava, pri kateri so 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 vseh uporabljenih materialov iz tar. št. 1301 ne presega 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, dobljeni iz rastlinskih proizvodov, modificirani  - Drugi	Izdelava iz nemodificiranih sluzi in sredstev za zgoščevanje.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
14. pgl.	Rastlinski materiali za pletarstvo; rastlinski proizvodi, ki niso omenjeni in ne zajeti na drugem mestu	Izdelava, pri kateri so vsi uporabljeni materiali iz 14. poglavja v celoti pridobljeni.		
ex 15. pgl.	Masti in olja živalskega in rastlinskega izvora in proizvodi njihovega razkrajanja; predelane užitne masti; voski živalskega in rastlinskega izvora; razen za:	Izdelava iz materialov iz katere koli tar. št., razen iz iste tar. št., kot je tar. št. izdelka.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
1501	Prašičja maščoba (vključno z mastjo) in piščančja maščoba, razen tistih iz tar. št. 0209 ali 1503  - Maščobe iz kosti ali odpadkov  - Drugo	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 izdelkov iz tar. št. 0203 ali 0206 ali iz piščančjega mesa in užitnih klavničnih izdelkov iz tar. št. 0207.		
1502	Maščobe živali vrste goved, ovac in koz, razen tistih iz tar. št. 1503:  - Maščobe iz kosti ali odpadkov  - Drugo	Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. 0201, 0202, 0204 ali 0206 ali kosti iz tar. št. 0506.  Izdelava, pri kateri so vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.		
1504	Masti in olja rib ali morskih sesalcev ter njihove frakcije, prečiščeni ali neprečiščeni, toda kemično nemodificirani:  - Trdne frakcije  - Drugo	Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 1504.  Izdelava, pri kateri so vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.		
ex 1505	Prečiščeni lanolin	Izdelava iz surove maščobe iz volne iz tar. št. 1505.		
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., vključno z drugimi materiali iz tar. št. 1506.  Izdelava, pri kateri so vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni.		
1507 do 1515	Rastlinska olja 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 iz materialov iz katere koli tar. št., razen iz iste tar. št., kot je tar. št. izdelka.  Izdelava iz drugih materialov iz tar. št. od 1507 do 1515.  Izdelava, pri kateri so vsi uporabljeni rastlinski materiali v celoti pridobljeni.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
1516	Masti in olja živalskega ali rastlinskega izvora in njihove frakcije, deloma ali v celoti hidrogenirani, interesterificirani, reesterificirani ali elaidinizirani, rafinirani ali nerafinirani, toda nadalje nepredelani	Izdelava, pri kateri: - so vsi uporabljeni materiali iz 2. poglavja v celoti pridobljeni, in - so vsi uporabljeni rastlinski materiali v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.	
1517	Margarina; užitne mešanice ali preparati iz masti in olj živalskega ali rastlinskega izvora ali frakcij različnih masti ali olj iz tega poglavja, primerne za prehrano, razen jedilnih masti ali olj ali njihovih frakcij iz tar. št 1516	Izdelava, pri kateri: - so vsi uporabljeni materiali iz 2. in 4. poglavja v celoti pridobljeni, in - so vsi uporabljeni rastlinski materiali v celoti pridobljeni. Lahko pa se uporabijo materiali iz tar. št. 1507, 1508, 1511 in 1513.	
16. pgl.	Izdelki iz mesa, rib, rakov, mehkužcev ali drugih vodnih nevretenčarjev	Izdelava iz: - živali iz 1. poglavja, in/ali - so vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.	
ex 17. pgl	Sladkor in slatkorni proizvodi; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
ex 1701	Sladkor iz slatkornega trsa in slatkorne pese ter kemično čista saharoza v trdnem stanju, z dodatki za aromatiziranje in barvili	Izdelava, pri kateri vrednost vseh uporabljenih materialov 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; slatkorni 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., vključno z drugimi materiali iz tar. št. 1702.  Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	
ex 1703	Melase, dobljene pri ekstrakciji ali rafimiranju sladkorja, z dodatki za aromatiziranje in barvili	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	
1704	Slatkorni proizvodi (vključno z belo čokolado), brez kakava	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	
18. pgl.	Kakav in kakavovi izdelki	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
1901	Sladni ekstrakt; živila iz moke, drobljencev, zdroba, škroba ali sladnega ekstrakta brez dodatka kakava ali z dodatkom kakava v prahu v količini manj kot 40 mas. %, preračunano na popolnoma odmaščeno osnovo, ki niso navedena in ne zajeta na drugem mestu; živila iz izdelkov iz tar. št. 0401 do 0404 brez dodatka kakavovega prahu ali z dodatkom kakavovega prahu v količini manj kot 5 mas. %, preračunano na popolnoma odmaščeno osnovo, ki niso navedena in ne zajeta na drugem mestu:  - Sladni ekstrakt  - Drugo	Izdelava iz žit iz 10. poglavja.  Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
1902	Testenine, kuhanе ali nekuhanе ali polnjene (z mesom ali drugimi snovmi) ali drugače pripravljene, kot so: špageti, makaroni, rezanci, lazanje, cmoki, ravioli, kaneloni; kuskus, pripravljen ali nepripravljen:  - Ki vsebujejo 20 mas. % ali manj mesa, klavničnih izdelkov, rib, školjkarjev ali mehkužcev  - Ki vsebujejo več kot 20 mas. % mesa, klavničnih izdelkov, rib, školjkarjev ali mehkužcev	Izdelava, pri kateri so vsa uporabljenia žita in žitni izdelki (razen pšenice vrste "durum" in njenih izdelkov) v celoti pridobljeni.  Izdelava, pri kateri: - so vsa uporabljenia žita in žitni izdelki (razen pšenice vrste "durum" in njenih izdelkov) v celoti pridobljeni, in - so vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.		
1903	Tapioka in njeni nadomestki, pripravljeni iz škroba kot kosmiči, zrnca, perle in v podobnih oblikah	Izdelava iz materialov iz katere koli tar. št., razen iz krompirjevega škroba iz tar. št. 1108.		
1904	Pripravljena živila, dobljena z nabrekanjem ali praženjem žit ali žitnih izdelkov (npr. koruzni kosmiči); žita (razen koruze), v zrnu ali obliki kosmičev ali druge oblike (razen moke, drobljencev in zdroba), predkuhana, ali drugače pripravljena, ki niso navedena in ne zajeta na drugem mestu	Izdelava: - iz materialov iz katere koli tar.št., razen iz tar. št. 1806, - pri kateri so vsa uporabljenia žita in moka (razen pšenice vrste "durum" in koruze vrste <i>Zea durata</i> , in njunih izdelkov) v celoti pridobljeni, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
1905	Kruh, peciva, sladice, piškoti in drugi pekovski izdelki z dodatkom kakava ali brez njega: hostije, prazne kapsule za farmacevtske proizvode, oblati za pečenje, rižev papir in podobni izdelki	Izdelava iz materialov iz katere koli tar. št., razen iz 11. poglavja.		
ex 20. pgl.	Proizvodi iz vrtnin, sadja, oreški ali drugih delov rastlin; razen za:	Izdelava, pri kateri je vse uporabljeno sadje, oreški ali vrtnine v celoti pridobljeno.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 2001	Yam, sladek krompir in podobni užitni deli rastlin, ki vsebujejo najmanj 5 mas.% škroba, pripravljeni ali konzervirani v kisu ali ocetni kislini	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 2004 in ex 2005	Krompir v obliku moke, zdroba ali kosmičev, pripravljen ali konzerviran drugače kot v kisu ali ocetni kislini	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
2006	Vrtnine, sadje, oreški, sadne lupine in drugi deli rastlin, konzervirani v sladkorju (suhí, glazirani ali kristalizirani)	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
2007	Džemi, sadni žejeji, marmelade, sadni pireji ali pireji iz oreškov in sadne paste ali paste iz oreškov, dobljeni s toplotno obdelavo, z dodatkom sladkorja ali drugih sladil ali brez njih	Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
ex 2008	-Oreški, brez dodatka sladkorja ali alkohola  - Arašidno maslo; mešanice na osnovi žit; palmovi srčki ; koruza  - Drugi, razen sadja in oreškov, kuhanji drugače kot v sopari ali vodi, brez dodanega sladkorja; zamrznjeni	Izdelava, pri kateri vrednost vseh uporabljenih oreškov in oljnih semen s poreklom iz tar. št. 0801, 0802 in od 1202 do 1207 presega 60 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.  Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
2009	Sadni sokovi (tudi grozdni mošt) in zelenjavni sokovi, nefermentirani in brez dodatka alkohola, z dodatkom sladkorja ali drugih sladil ali brez njih	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
ex 21. pgl.	Razna živila; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
2101	Ekstrakti, esence in koncentrati kave, pravega čaja ali maté čaja in pripravki na njihovi osnovi ali na osnovi kave, pravega čaja ali maté čaja; pražena cikorija in drugi praženi kavni nadomestki in njihovi ekstrakti, esence in koncentrati	Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri je vsa uporabljena cikorija v celoti pridobljena.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
2103	Pripravki za omake in pripravljene omake, kombinirane začimbe in kombinirane mešanice začimbnih sredstev; gorčična moka in zdrob in pripravljena gorčica:  - Pripravki za omake in pripravljene omake, kombinirane začimbe in kombinirane mešanice začimbnih sredstev  - Gorčična moka in zdrob in pripravljena gorčica	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.Lahko pa se uporabi gorčična moka ali zdrob ali pripravljena gorčica.  Izdelava iz materialov iz katere koli tarifne številke.		
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. od 2002 do 2005.		
2106	Živila, ki niso navedena in ne zajeta na drugem mestu	Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna.		
ex 22. pgl.	Pijače, alkoholi in kis; razen za:	Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri je vse uporabljeno grozdje v celoti pridobljeno ali so vsi uporabljeni materiali, dobljeni iz grozja, v celoti pridobljeni.		
2202	Vode, vključno z mineralnimi vodami in sodavicami, z dodanim sladkorjem ali drugimi sladili ali aromatizirane ter druge brezalkoholne pijače, razen sadnih in zelenjavnih sokov, ki se uvrščajo v tar. št. 2009	Izdelava: -iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, - pri kateri vrednost vseh uporabljenih materialov iz 17. poglavja ne presega 30 % cene izdelka franko tovarna, in - pri kateri je vsak uporabljeni sadni sok (razen ananasovega, citroninega ali grenivkinega) s poreklom.		
2207	Nedenaturiran etanol (nevtralni, sintetični ali fermentirani etanol), z vsebnostjo alkohola 80 vol. % ali več; denaturirani etanol, s katero koli vsebnostjo etanola	Izdelava: - iz materialov iz katere koli tar.št., razen iz tar. št. 2207 ali 2208, in - pri kateri je vse uporabljeno grozdje v celoti pridobljeno ali so vsi uporabljeni materiali, dobljeni iz grozja, v celoti pridobljeni, ali, če so vsi drugi uporabljeni materiali že s poreklom, se lahko uporabi arak do višine 5 vol. %.		
2208	Nedenaturirani etanol, z vsebnostjo manj kot 80 vol.%; destilati, likerji in druge alkoholne pijače s katero koli vsebnostjo alkohola	Izdelava: - iz materialov iz katere koli tar.št., razen iz tar. št. 2207 ali 2208, in - pri kateri je vse uporabljeno grozdje v celoti pridobljeno ali so vsi uporabljeni materiali, dobljeni iz grozja, v celoti pridobljeni, ali, če so vsi drugi uporabljeni materiali že s poreklom, se lahko uporabi arak do višine 5 vol. %.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 23. pgl.	Ostanki in odpadki živilske industrije; pripravljena krma za živali; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 2301	Kitov zdrob; moke, zdrob in peleti iz rib ali rakov, mehkužcev ali drugih vodnih nevretenčarjev, neustreznih za prehrano ljudi	Izdelava, pri kateri so vsi uporabljeni materiali iz 2. in 3. poglavja v celoti pridobljeni.		
ex 2303	Ostanki pri proizvodnji škroba iz koruze (razen zgoščenih tekočin za namakanje), z vsebnostjo proteinov, računano na suh proizvod, več kot 40 mas. %	Izdelava, pri kateri je vsa uporabljena koruza v celoti pridobljena.		
ex 2306	Oljne pogače in drugi trdni ostanki ekstrakcije olivnega olja, ki vsebujejo več kot 3 mas. % olivnega olja	Izdelava, pri kateri so vse uporabljeni olive v celoti pridobljene.		
2309	Izdelki, ki se uporabljajo kot krma za živali	Izdelava, pri kateri: - so vsa uporabljeni žita, sladkor ali melase, meso ali mleko s poreklom, in - so vsi uporabljeni materiali iz 3. poglavja v celoti pridobljeni.		
ex 24. pgl.	Tobak in tobačni nadomestki; razen za:	Izdelava, pri kateri so vsi materiali iz 24. poglavja v celoti pridobljeni.		
2402	Cigare, cigarilos in cigarete iz tobaka ali tobačnih nadomestkov	Izdelava, pri kateri je najmanj 70 ut.% uporabljenega nepredelanega tobaka ali tobačnega odpadka iz tar. št. 2401 s poreklom.		
ex 2403	Tobak za kajenje	Izdelava, pri kateri je najmanj 70 ut % uporabljenega nepredelanega tobaka ali tobačnega odpadka iz tar. št. 2401 s poreklom.		
ex 25. pgl.	Sol; žveplo; zemljine in kamen; sadra, apno in cement; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 2504	Naravni grafit, z obogateno vsebino ogljika, prečiščen in mlet	Bogatenje vsebine ogljika, prečiščevanje in mletje surovega grafita.		
ex 2515	Marmor, razžagan ali kako drugače razrezan v pravokotne (vključno z kvadratnimi) bloke ali plošče 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 ali gradbeništvo, razžagani ali kako drugače razrezani v kvadratne ali pravokotne bloke ali plošče debeline do vključno 25 cm	Rezanje, z žaganjem ali kako drugače, kamna (tudi če je že razžagan) debeline nad 25 cm.		
ex 2518	Dolomit, žgan (magnezijev-kalcijev oksid) ali sintran	Žganje nežganega dolomita.		
ex 2519	Zdrobljen naravni magnezijev karbonat (magnezit), v hermetično zaprtih kontejnerjih, in magnezijev oksid, čisti ali nečisti, razen taljenega magnezijevega oksida ali mrtvo pečenega (sintranega) magnezijevega oksida	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabi 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.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
ex 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, žlindre in pepeli	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
ex 27. pgl.	Mineralna goriva, mineralna olja in proizvodi njihove destilacije; bituminozne snovi; mineralni voski; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
ex 2707	Olja, pri katerih masa aromatskih sestavin presega maso nearomatskih sestavin, ki so podobna mineralnim oljem dobljenim z destilacijo katrana iz črnega premoga pri visoki temperaturi, katerih se 65 vol. % ali več destilira pri temperaturi do 250° C (vključno z mešanicami naftnih olj in benzenom), za pogonsko gorivo ali kurjavo	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.	
ex 2709	Surova olja, dobljena iz bituminoznih mineralov	Destruktivna destilacija bituminoznih materialov.	
2710	Olja, dobljena iz nafte, in olja, dobljena iz bituminoznih materialov, razen surovih ter proizvodov, ki niso navedeni in ne zajeti na drugem mestu, ki vsebujejo po masi 70 % ali več olj iz nafte ali olj, dobljenih iz bituminoznih materialov, če so ta olja osnovne sestavine teh proizvodov; odpadna olja	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(2)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar.št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka,–pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.	
2711	Naftni plini in drugi plinasti ogljikovodiki	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(2)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.	
2712	Vazelin; parafinski vosek, mikrokristalni vosek iz nafte, stiskani parafini, ozokerit, vosek iz rjavega premoga ali lignita, vosek iz šote, drugi mineralni voski in podobni proizvodi, dobljeni s sintezo ali drugimi postopki, pobravni ali nepobravni	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(2)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
2713	Naftni koks, bitumen in drugi ostanki iz nafte ali olj iz bituminoznih materialov	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar. št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.		
2714	Bitumen in asfalt, naravni; bituminozni in oljni skrilavci in katranski pesek; asfaltiti in asfaltne kamnine	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar. št. izdelka, pod pogojem, da njihova skupna 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 (npr.: bizuminozni kit, "cutback")	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali  Drugi postopki, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar. št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.		
ex 28. pgl.	Anorganski kemični proizvodi; organske in anorganske spojine plemenitih kovin, redkih zemeljskih kovin in radioaktivnih elementov in izotopov; razen za:	Izdelava iz materialov iz katere kolikor tar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, 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.	
ex 2805	"Mischnmetall"	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 kemijski proizvodi; razen za:	Izdelava iz materialov iz katere kolikor tar. št., razen iz iste tar. št., kot je tar. št. Izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, 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.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 2901	Aciklični ogljikovodiki za uporabo kot pogonsko gorivo ali ogrevanje	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar. št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.		
ex 2902	Cikloalkani in cikloalkeni (razen azulenov), benzeni, tolueni, ksileni, za uporabo kot pogonsko gorivo ali za kurjavo	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali  Drugi postopki , pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar. št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelkov franko tovarna.		
ex 2905	Kovinski alkoholati alkoholov iz te tar. št. in iz etanola	Izdelava iz materialov iz katere kolikor tar. št., vključno z drugimi materiali iz tar. št. 2905. Lahko pa se uporabijo kovinski alkoholati iz te tar. št. 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.	
2915	Nasičene aciklične monokarboksilne kisline in njihovi anhidridi, halogenidi, peroksiidi in peroksikislne, njihovi halogenski, sulfo-,nitro- ali nitrozo derivati	Izdelava iz materialov iz katere kolikor tar. št. Vendar vrednost vseh uporabljenih materialov iz tar. št. 2915 in 2916 ne sme presegati 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 2932	- Notranji etri in njihovi halogenski sulfo-, nitro- in nitrozoderivati	Izdelava iz materialov iz katere kolikor tar. 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.	
	- Ciklični acetali in notranji hemiacetali in njihovi halogenski, sulfo- nitro- ali nitrozoderivati	Izdelava iz materialov iz katere kolikor tar. št..	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 kolikor tar. št. Vendar 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, kemično določene ali nedoločene; druge heterociklične spojine	Izdelava iz materialov iz katere kolikor tar. št. Vendar 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 2939	Koncentrati iz makove slame, ki vsebujejo manj kot 50 mas.% alkaloidov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 30. pgl.	Farmacevtski proizvodi; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka , pod pogojem , da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarne.		
3002	<p>Človeška kri; živalska kri, pripravljena za uporabo v terapevtske, profilaktične ali diagnostične namene; antiserumi in druge frakcije krvi ter modificirani imunološki proizvodi, dobljeni po biotehničnih postopkih ali kako drugače; cepiva, toksini, kulture mikroorganizmov (razen kvasovk) in podobni proizvodi:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Drugo:</li> <li>-- človeška kri</li> <li>-- živalska kri, pripravljena za terapevtsko ali profilaktično rabo</li> <li>-- frakcije krvi, razen antiserumov, hemoglobina, globulina iz krvi in globulina iz serumov</li> <li>-- hemoglobin, globulin iz krvi in globulin iz serumov</li> <li>-- drugo</li> </ul>	<p>Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 3002. Lahko pa se uporabijo materiali, ki so opisani enako, kot je izdelek, pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.</p> <p>Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 3002. Lahko pa se uporabijo materiali, ki so opisani enako, kot je izdelek, pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.</p> <p>Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 3002. Lahko pa se uporabijo materiali, ki so opisani enako, kot je izdelek, pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.</p> <p>Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 3002. Lahko pa se uporabijo materiali, ki so opisani enako, kot je izdelek, pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.</p>		
3003 in 3004	Zdravila (razen proizvodov iz tar. št. 3002, 3005 ali 3006)			

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 3006	- Pridobljeni iz amikacina iz tar. št. 2941  -Drugo  Odpadni farmacevtski proizvodi definirani z opombo 4(k) v tem poglavju	Izdelava iz materialov iz katere koli tar. št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz tar. št. 3003 in 3004 pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.  Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.Lahko pa se uporabijo materiali iz tar. št. 3003 in 3004 pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna .  Ohrani se tisto poreklo izdelka, kot je v njegovi izvirni uvrstitvi .		
ex 31. pgl	Gnojila; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, 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.	
ex 3105	Mineralna ali kemična gnojila, ki vsebujejo dva ali tri gnojilne elemente - dušik, fosfor in kalij; druga gnojila; proizvodi iz tega poglavja v tabletah ali podobnih oblikah ali pakiranjih do vključno 10 kg bruto mase; razen za:  - natrijev nitrat - kalcijev cianamid - kalijev sulfat - magnezijev kalijev sulfat	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna, in  - 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.	
ex 32. pgl.	Ekstrakti za strojenje ali barvanje; tanini in njihovi derivati; barve, pigmenti in druga barvila; pripravljena premazna sredstva in laki; kiti in druge tesnilne mase; tiskarske barve in črnila; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, 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.	
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" <sup>(3)</sup>	Izdelava iz materialov iz katere koli tar.št., razen materialov iz tar. št. 3203, 3204 in 3205. Lahko pa se uporabijo materiali iz tar. št. 3205 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.	
ex 33. pgl.	Eterična olja in rezinoidi; parfumerijski, kozmetični in toiletni izdelki; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, 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.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
3301	Eterična olja (brez terpenov ali s terpeni), vključno z zgoščenimi (trdimi) olji (concretes) in čistimi olji; izvlečki oleosmol; rezinoidi; koncentrati eteričnih olj in maščob v masteh, neeteričnih oljih, voskih ali podobnem, dobljeni z ekstrakcijo eteričnih olj z mastjo ali maceracijo; stranski terpenski proizvodi, dobljeni z deterpenacijo eteričnih olj; vodni destilat in vodne raztopine eteričnih olj	Izdelava iz materialov iz katere koliktar. št., vključno z materiali iz druge "skupine" <sup>(4)</sup> v tej tar. št. Lahko pa se uporabijo materiali iz iste skupine, kot je skupina izdelka, 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.
ex 34. pgl.	Mila, organska površinsko aktivna sredstva, pralni preparati, mazalni preparati, umetni voski, pripravljeni voski, preparati za loščenje ali čiščenje, sveče in podobni proizvodi, paste za modeliranje in "zobarski voski" ter zobarski preparati na osnovi sadre; razen za:	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, 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.
ex 3403	Mazalni preparati, ki vsebujejo manj kot 70 mas.% naftnih olj ali olj, pridobljenih iz bituminoznih mineralov	Postopki rafiniranja in/ali en ali več specifičnih procesov. <sup>(1)</sup> ali Drugi postopki, pri katerih se vsi uporabljeni materiali uvrščajo v drugo tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, pod pogojem, da njihova skupna 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 parafina ali parafina z odstranjениm oljem  - Drugo	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koliktar. št., razen: - hidrogeniziranih olj, ki imajo lastnost voska iz tar. št. 1516, - maščobnih kislín, ki niso kemično definirane ali maščobnih industrijskih alkoholov, ki imajo lastnost voskov iz tar. št. 3823, in - materialov iz tar. št. 3404.  Ti materiali se lahko uporabijo 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.
ex 35.pgl.	Beljakovinske snovi; modificirani škrobi; lepila; encimi; razen za:	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, 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.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
3505	Dekstrini in drugi modifcirani škrobi (npr. preželatinizirani in esterificirani škrobi); lepila na osnovi škrobov ali na osnovi dekstrina in drugih modifciranih škrobov:  - Škrobni etri in estri  - Drugo	Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 3505.  Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. 1108.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3507	Pripravljeni encimi, ki niso navedeni in ne zajeti na drugem mestu	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
36. pgl.	Razstreliva; pirotehnični proizvodi; vžigalice; piroforne zlitine; vnetljivi preparati	Izdelava iz materialov iz katere koli tar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, 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.
ex 37. pgl.	Proizvodi za fotografiske in kinematografske namene; razen za:	Izdelava iz materialov iz katere koli tar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo materiali iz iste tar. št., kot je tar. št. izdelka, 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.
3701	Fotografiske plošče in plan filmi, občutljivi za svetlobo, neosvetljeni, iz kakršnega koli materiala, razen iz papirja, kartona ali tekstila; plan filmi za trenutno (hitro) fotografijo, občutljivi na svetlobo, neosvetljeni, v kasetah ali brez njih:  - Plan filmi za trenutno (hitro) barvno fotografijo, v kasetah	Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. 3701 in 3702. Lahko pa se uporabijo materiali iz tar. št. 3702, pod pogojem, da njihova skupna vrednost ne presega 30 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
3702	Fotografski filmi v zvitkih, občutljivi na svetlobo, neosvetljeni, iz kakršnega koli materiala, razen iz papirja, kartona ali tekstila; filmi v zvitkih za trenutne (hitre) fotografije, občutljivi na svetlobo, neosvetljeni	Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. 3701 in 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.
3704	Fotografiske plošče, filmi, papir, karton in tekstil, osvetljeni toda nerazviti	Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. od 3701 do 3704.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 38. pgl.	Razni proizvodi kemijske industrije; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, 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.	
ex 3801	- Koloidni grafit v oljni suspenziji in polkoloidni grafit; ogljikove paste za elektrode  - Grafit v obliki paste kot mešanica z mineralnimi olji z več kot 30 mas.% grafila	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 20 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3803	Rafinirano tal olje	Rafiniranje surovega tal olja.		Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3805	Sulfatna terpentinska olja, prečiščena	Prečiščevanje z destilacijo ali rafiniranjem surovega sulfatnega terpentinskega olja.		Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 3806	Smolni estri (ester gums)	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 proizvodi, pripravljeni v oblikah ali pakiranjih za prodajo na drobno končnemu porabniku brez predhodnega pakiranja v manjšo embalažo ali kot preparati ali proizvodi (npr. žveplani trakovi, stenji, sveče in muholovke)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
3809	Sredstva za dodelavo, nosilci barv, sredstva za pospeševanje barvanja ali fiksiranje barvil ter drugi proizvodi (npr.: sredstva za apreturo in jedkanje), ki se uporabljajo v tekstilni, papirni, usnjarski in podobnih industrijah, ki niso navedeni 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 % cena izdelka franko tovarna.		
3811	Preparati zoper detonacijo, antioksidanti, preparati za preprečevanje kopičenja smole, za zboljšanje viskoznosti, preparati za preprečevanje korozije in drugi pripravljeni aditivi, za mineralna olja (vključno z bencinom) ali za druge tekočine, ki se uporabljajo v iste namene kot mineralna olja:			

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
3812	- Pripravljeni aditivi za mazalna olja, ki vsebujejo naftna olja ali olja iz bituminoznih mineralov  - Drugo	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 3811 ne presega 50 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
3813	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.		
3814	Sestavljena organska topila in razredčila, ki niso navedena in ne zajeta na drugem mestu; pripravljena sredstva za odstranjevanje premazov ali lakov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
3818	Kemični elementi, dopirani za uporabo v elektroniki, v obliku 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 po masi ne vsebujejo ali vsebujejo pod 70 % naftnega olja ali olj, dobljenih iz bituminoznih mineralov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
3820	Preparati zoper zmrzovanje in pripravljene tekočine za odtajanje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
3822	Diagnostični ali laboratorijski reagenti na podlogi (nosilcu); pripravljeni diagnostični ali laboratorijski reagenti na nosilcu ali brez njega, razen tistih iz tar. št. 3002 ali 3006; standardni referenčni vzorci	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
3823	Industrijske maščobne monokarbonske kisline; kislolja iz rafinacije; industrijski maščobni alkoholi  - Industrijske maščobne monokarbonske kisline; kislolja iz rafinacije  - Industrijski maščobni alkoholi	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.  Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 3823.		
3824	Pripravljena vezivna sredstva za lивarske modele ali liverska jedra, kemični proizvodi in preparati kemijske industrije in sorodnih industrij (vključno tudi s tistimi, ki so sestavljeni iz mešanic naravnih proizvodov), ki niso navedeni in ne zajeti na drugem mestu:			

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	<ul style="list-style-type: none"> <li>- Naslednji iz te tarifne številke:</li> <li>- - Pripravljena vezivna sredstva za livarske modele ali livarska jedra na osnovi naravnih smolnih izdelkov</li> <li>- - Naftenske kisline, njihove vodi netopne soli in njihovi estri</li> <li>- - Sorbitol, razen sorbitola iz tar. št. 2905</li> <li>- - Petrolejevi sulfonati, razen petrolejevih sulfonatov alkalnih kovin, amoniaka ali etanolaminov, tiofenirane sulfonske kisline, iz olj pridobljenih iz bituminoznih mineralov in njihovih soli</li> <li>- - Ionski izmenjalcii</li> <li>- - Sušilci (getterji) za vakuumskie cevi</li> <li>- - Alkalni železovi oksidi za prečiščevanje plina</li> <li>- - Amoniakova voda in izkoriščeni oksidi dobljeni pri čiščenju plina iz premoga</li> <li>- - Sulfonaftenske kisline, njihove vodi netopne soli in njihovi estri</li> <li>- - Fuzelno in dipelovo olje</li> <li>- - Mešanice soli, ki vsebujejo različne anione</li> <li>- - Paste za kopiranje na osnovi želatine, s podlogo iz papirja ali tekstila ali brez nje</li> <li>- Drugi</li> </ul>	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, 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.	
3901 do 3915	Plastične mase v primarnih oblikah; odpadki, ostružki in ostanki iz plastike; razen za tar. št. ex 3907 in 3912, za kateri so pravila določena v nadaljevanju: <ul style="list-style-type: none"> <li>- Izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99 mas. % celotne vsebine polimerov</li> <li>- Drugo</li> </ul>	Izdelava, pri kateri: <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna;</li> <li>- v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20 % cene izdelka franko tovarna.<sup>(5)</sup></li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 3907	Kopolimeri, narejeni iz polikarbonata in akrilonitril-butadien-stiren kopolimera (ABS)	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo materiali iz iste tar.št., kot je tar.št. izdelka, pod pogojem, da njihova skupna vrednost ne presega 50 % cene izdelka franko tovarna. <sup>(5)</sup>		
	- Polyester	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20 % cene izdelka franko tovarna in /ali izdelava iz tetrabrom-(bisfenol A) polikarbonata.		
3912	Celuloza in njeni kemični derivati, ki niso navedeni in ne zajeti na drugem mestu, v primarnih oblikah	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz iste tar. št., kot je izdelek 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	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 50 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
	- Ploščati izdelki, bolj kot le površinsko obdelani ali rezani v druge oblike, razen pravokotnih (vključno z kvadratnimi); drugi izdelki, bolj obdelani kot le površinsko obdelani	Izdelava, pri kateri vrednost -vseh uporabljenih materialov 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:	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20 % cene izdelka franko tovarna. <sup>(5)</sup>	Izdelava, pri kateri vrednost katerega koli uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
	- - izdelki adicijske homopolimerizacije, pri kateri enojni monomer prispeva več kot 99 mas. % celotne vsebine polimerov	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20 % cene izdelka franko tovarna. <sup>(5)</sup>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
	- - drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz 39. poglavja ne presega 20 % cene izdelka franko tovarna. <sup>(5)</sup>	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 - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz iste tar. št., kot je tar. št. izdelka, 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	Izdelava iz delne termoplastične soli, ki je kopolimer etilena in metakrilne kisline in je delno nevtralizirana z ionikovine, predvsem cinka in natrija.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	
	- Folije iz regenerirane celuloze, poliamidov ali polietilena	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz iste tar. št., kot je tar. štev. izdelka, ne presega 20 % cene izdelka franko tovarna.		
ex 3921	Folije iz plastičnih mas, metalizirane	Izdelava iz visoko prosojnih poliestrskih folij debeline manj kot 23 mikronov. <sup>(6)</sup>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25% cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
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 proizvodi iz kavčuka in gume; razen za:	Izdelava iz materialov iz katere kolik tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 4001	Laminirane plošče ali krep iz kavčuka za čevlje	Laminacija folij iz naravnega kavčuka.		
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 vulkaniziranega kavčuka (gume):  - Protektirane gume, polne gume ali gume z zračnimi komorami  - Drugo	Protektiranje rabljenih zunanjih gum.  Izdelava iz materialov iz katere kolik tar. št., razen iz tar. št. 4011 in 4012.		
ex 4017	Izdelki iz trde gume	Izdelava iz kavčuka.		
ex 41. pgl.	Surove kože z dlako ali brez dlake (razen krvna) in usnje; razen za:	Izdelava iz materialov iz katere kolik tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 4102	Surove kože ovc ali jagnjet, brez volne	Odstranjevanje volne s kože ovac ali jagnjet, z volno.		
4104 do 4106	Strojena ali "crust" koža brez volne ali dlak, cepljena ali necepljena, toda nadaljnje neobdelana	Ponovno strojenje predhodno strojenih kož.  ali  Izdelava iz materialov iz katere kolik tar. št., razen iz iste tar. št., kot je tar.št. izdelka.		
4107, 4112 in 4113	Usnje, naprej obdelano po strojenju ali "crust", vključno s pergamentno obdelanimi, brez volne, cepljeno ali necepljeno, razen usnja iz tar.št. 4114	Izdelava iz materialov iz katere kolik tar.št., razen iz tar.št. od 4104 do 4113.		
ex 4114	Lakasto usnje in lakasto plastovito usnje; metalizirano usnje	Izdelava iz materialov iz tar.št. od 4104 do 4106, 4107, 4112 ali 4113 pod pogojem, da njihova skupna 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	Izdelava iz materialov iz katere kolik tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 43. pgl.	Naravno in umetno krvn; krvneni izdelki; razen za:	Izdelava iz materialov iz katere kolik tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 4302	Strojeno ali obdelano krvn, sestavljen:			

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
4303	<ul style="list-style-type: none"> <li>- Plošče, križi in podobne oblike</li> <li>- Drugo</li> </ul> Oblačila, pribor za oblačila in drugi krzneni izdelki	Beljenje ali barvanje, vključno z rezanjem in sestavljanjem nesestavljenega strojenega ali obdelanega krvna.  Izdelava iz nesestavljenega strojenega ali obdelanega krvna.  Izdelava iz nesestavljenega strojenega ali obdelanega krvna iz tar. št. 4302.	
ex 44. pgl.	Les in lesni izdelki, lesno oglje; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
ex 4403	Les, grobo obdelan (razčetverjen)	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 na koncih spojen, debeline nad 6 mm	Skobljanje, brušenje ali lepljenje s spajanjem na koncih.	
ex 4408	Listi za furniranje (vključno s tistimi, ki so pridobljeni z rezanjem laminiranega lesa) in za vezane plošče debeline do vključno 6 mm, spojene in drug les, žagan po dolžini, rezan ali lupljen debeline do vključno 6 mm, skobljan, brušen ali na koncih spojen	Spajanje, skobljanje, brušenje ali lepljenje s spajanjem na koncih.	
ex 4409	Les, profiliran vzdolž katerega koli roba, konca ali strani, vključno s skobljanim, brušenim ali na koncih spojenim:		
	<ul style="list-style-type: none"> <li>- Brušeni ali na koncih spojeni</li> <li>- Profiliran les (pero in utori) in okrasne letve</li> </ul>	Brušenje ali spajanje na koncih.  Predelava v profiliran les (pero in utor) ali okrasne letve.	
ex 4410 do ex 4413	Profiliran les (pero in utori) in okrasne letve za notranjo dekoracijo in druge oblikovane plošče	Predelava v profiliran les (pero in utor) ali okrasne letve.	
ex 4415	Zaboji za pakiranje, škatle, gajbe, bobni in podobna embalaža za pakiranje, iz lesa	Izdelava iz desk, ki niso razrezane na določeno velikost.	
ex 4416	Sodi, kadi, vedra in drugi trgovski proizvodi in njihovi deli, iz lesa	Izdelava iz klanih dog, nadalje neobdelanih, razen razčaganih na dveh glavnih površinah.	
ex 4418	<ul style="list-style-type: none"> <li>- Stavbno pohištvo in drugi leseni proizvodi za gradbeništvo</li> <li>- Profiliran les (pero in utori) in okrasne letve</li> </ul>	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo celičaste lesene plošče, skodele in opaži.  Predelava v profiliran les (pero in utori) ali okrasne letve.	
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.	
ex 45. pgl.	Pluta in plutasti izdelki; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
4503	Izdelki iz naravne plute	Izdelava iz plute iz tar. št. 4501.	
46. pgl.	Izdelki iz slame, esparta in drugih materialov za pletarstvo; košarski in pletarski izdelki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
47. pgl.	Celuloza, lesna ali iz drugih vlaknastih celuloznih materialov; papirni ali kartonski odpadki in ostanki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
ex 48. pgl.	Papir in karton; izdelki iz papirne mase, papirja ali kartona; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
ex 4811	Papir in karton, samo s črtami ali kvadrati	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
4816	Karbon papir, samokopirni papir in drug papir za kopiranje ali prenašanje, razen tistih iz tar. št. 4809; matrice za razmnoževanje in offsetne plošče iz papirja, v škatlah ali brez škatel	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
4817	Pisemski ovitki, pisemske kartice, dopisnice in karte za dopisovanje brez slike, iz papirja ali kartona; kompleti za dopisovanje v škatlah, vrečkah, notesih in podobnih pakiranjih iz papirja ali kartona	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 4818	Toaletni papir	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
ex 4819	Škatle, zaboji, vreče in drugi izdelki za pakiranje, iz papirja, kartona, celulozne vase ali listov ali trakov iz celuloznih vlaken	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 4820	Bloki s pisemskim papirjem	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
ex 4823	Drug papir, karton, celulozna vata ter listi in trakovi iz celuloznih vlaken, razrezani v določene velikosti ali oblike	Izdelava iz materialov za izdelavo papirja iz 47. poglavja.	
ex 49. pgl.	Tiskane knjige, časopisi, slike in drugi proizvodi grafične industrije, rokopisi, tipkana besedila in načrti; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
4909	Poštne razglednice, čestitke in karte z osebnimi sporočili, tiskane, ilustrirane ali neilustrirane, z ovitki ali okraski ali brez njih	Izdelava iz materialov iz katere koli tar.št., razen iz tar. št. 4909 in 4911.	
4910	Koledarji vseh vrst, tiskani, vključno s koledarskimi bloki:  - Koledarji vrste "večni" ali z zamenljivimi bloki na podlagah, ki niso iz papirja ali kartona	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	- Drugo	Izdelava iz materialov iz katere koli tar.št., razen iz tar. št. 4909 in 4911.		
ex 50. pgl.	Svila; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 5003	Svileni odpadki (vključno z zapredki, neprimerenimi za odvijanje, odpadki preje in raztrganimi tekstilnimi svilennimi materiali), mikani ali česani	Mikanje ali česanje svilnih odpadkov.		
5004 do ex 5006	Svilena preja in preja iz svilnih odpadkov	Izdelava iz: <sup>(7)</sup> - surove svile ali iz odpadkov svile, mikanih ali česanih ali drugače predelanih za predenje, - drugih naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5007	Tkanine iz svile ali svilnih odpadkov:  - Z vtkanimi gumijastimi nitmi  - Drugi	Izdelava iz enojne preje. <sup>(7)</sup>  Izdelava iz: <sup>(7)</sup> - preje iz kokosovega vlakna, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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 uporabljenih netiskanih tkanin ne presega 47,5 % cene izdelka franko tovarna.		
ex 51. pgl.	Volna, fina ali groba živalska dlaka, preja in tkanine iz konjske žime; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
5106 do 5110	Preja iz volne, iz fine ali grobe živalske dlake ali iz konjske žime	Izdelava iz: <sup>(7)</sup> - surove svile ali iz odpadkov svile, mikanih ali česanih ali kako drugače predelanih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5111 do 5113	Tkanine iz volne, iz fine ali grobe živalske dlake ali iz konjske žime			

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	- Z vtkanimi gumijastimi nitmi  - Druge	Izdelava iz enojne preje. <sup>(7)</sup>  Izdelava iz: <sup>(7)</sup> - preje iz kokosovega vlakna, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalandiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.		
ex 52. pgl.	Bombaž; razen za:	Izdelava iz materialov iz katere kolitar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
5204 do 5207	Preja in sukanec iz bombaža	Izdelava iz: <sup>(7)</sup> - surove svile ali odpadkov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5208 do 5212	Bombažne tkanine:  - Z vtkanimi gumijastimi nitmi  - Druge	Izdelava iz enojne preje. <sup>(7)</sup>  Izdelava iz: <sup>(7)</sup> - preje iz kokosovega vlakna, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 53. pgl.	Druga rastlinska tekstilna vlakna; papirna preja in tkanine iz papirne preje; razen za:	Izdelava iz materialov iz katere kolit. tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
5306 do 5308	Preja iz drugih rastlinskih tekstilnih vlaken; papirna preja	Izdelava iz: <sup>(7)</sup> - surove svile ali ostankov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih ali nečesanih ali drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5309 do 5311	Tkanine iz drugih rastlinskih tekstilnih vlaken; tkanine iz papirne preje:  - Z vtkanini gumijastimi nitmi  - Druge	Izdelava iz enojne preje. <sup>(7)</sup>  Izdelava iz: <sup>(7)</sup> - preje iz kokosovega vlakna, - preje iz jute, - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - papirja.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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: <sup>(7)</sup> - surove svile ali ostankov svile, mikanih ali česanih ali drugače pripravljenih za predenje, - naravnih vlaken, nemikanih in nečesanih ali kako drugače pripravljenih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5407 in 5408	Tkanine iz preje iz umetnih ali sintetičnih filamentov:  - Z vtkanimi gumijastimi nitmi	Izdelava iz enojne preje. <sup>(7)</sup>		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
	- Druge	<p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna,</li> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše, ali</li> <li>- papirja.</li> </ul> <p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov) pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 cene izdelka franko tovarna.</p>		
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	<p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- surove svile ali odpadkov svile, mikanih ali česanih ali drugače pripravljenih za predenje,</li> <li>- naravnih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše, ali</li> <li>- materialov za izdelavo papirja.</li> </ul>		
5512 do 5516	<p>Tkanine iz umetnih in sintetičnih rezanih vlaken:</p> <ul style="list-style-type: none"> <li>- Z vtkanimi gumijastimi nitmi</li> <li>- Druge</li> </ul>	<p>Izdelava iz enojne preje. <sup>(7)</sup></p> <p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna,</li> <li>- naravnih vlaken,</li> <li>- umetnih in sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače pripravljenih za predenje,</li> <li>- kemičnih materialov ali tekstilne kaše, ali</li> <li>- papirja.</li> </ul> <p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (kot so razmaščevanje, beljenje, merceriziranje, termostabiliziranje, dviganje, kalendiranje, obdelava za odpornost proti krčenju, trajna končna obdelava, obogatitev, impregnacija, popravljanje in odstranjevanje vozlov), pod pogojem, da vrednost uporabljene netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.</p>		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 56. pgl.	Vata, klobučevina in netkani material; specialne preje; vrv, motvozi, konopci in prameni ter proizvodi iz njih; razen za:	Izdelava iz: <sup>(7)</sup> - preje iz kokosovega vlakna, - naravnih vlaken, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5602	Klobučevina, vključno z impregnirano, prevlečeno ali laminirano:  - Igla klobučevina	Izdelava iz: <sup>(7)</sup> - naravnih vlaken, ali - kemičnih materialov ali tekstilne kaše.  Lahko se uporabijo: – 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 skupna vrednost ne presega 40 % cene izdelka franko tovarna.		
	- Drugo	Izdelava iz: <sup>(7)</sup> - naravnih vlaken, - umetnih ali sintetičnih rezanih vlaken, pridobljenih iz kazeina ali - kemičnih materialov, ali tekstilne kaše.		
5604	Niti in kord iz gume, prekriti s tekstilnim materialom; tekstilna preja, trakovi in podobno iz tar. št. 5404 ali 5405, impregnirani, prevlečeni, prekriti, obloženi z gumo ali plastično maso:  - Niti in kord iz gume, prekriti s tekstilnim materialom	Izdelava iz: gumijastih niti in vrv, ki niso prekrite s tekstilom.		
	- Drugo	Izdelava iz: <sup>(7)</sup> - naravnih vlaken, nemikanih ali nečesanih ali kako drugače predelanih za predenje, - kemičnih materialov ali tekstilne kaše, ali - materialov za izdelavo papirja.		
5605	Metalizirana preja, vključno s posukanou prejo, ki je sestavljena iz tekstilne preje, trakov ali podobnih oblik iz tar. št. 5404 ali 5405, kombiniranih s kovino v obliku niti, trakov ali prahu ali prevlečenih s kovino	Izdelava iz: <sup>(7)</sup> - 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, zviti trakovi in podobne oblike iz tar. št. 5404 ali 5405, razen povitih proizvodov iz tar. št. 5605 in posukane preje iz konjske dlake iz grive in repa; ženiljska preja (vključno s kosmičeno ženiljsko prejo); efektno vozličasta preja	Izdelava iz: <sup>(7)</sup> - 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.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
57. pgl.	<p>Preproge in druga talna prekrivala:</p> <ul style="list-style-type: none"> <li>- Iz iglane klobučevine</li> <li>- Iz druge klobučevine</li> <li>- Drugo</li> </ul>	<p>Izdelava iz:<sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Lahko se uporabijo:</p> <ul style="list-style-type: none"> <li>- preja iz polipropilenskega filamenta iz tar. št. 5402,</li> <li>- polipropilenska vlakna iz tar. št. 5503 ali 5506 ali</li> <li>- filamentni traki iz polipropilena iz tar. št. 5501,</li> </ul> <p>pri katerih je v vseh primerih vsebina vsakega filamenta ali vlakna manjša od 9 deciteksov, pod pogojem, da njihova skupna vrednost ne presega 40 % cene izdelka franko tovarna.</p> <p>Tkanina iz jute se lahko uporablja kot podloga.</p> <p>Izdelava iz:<sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Izdelava iz:<sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna ali jute,</li> <li>- preje iz sintetičnih ali umetnih filamentov,</li> <li>- naravnih vlaken, ali</li> <li>- sintetičnih ali umetnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje.</li> </ul> <p>Tkanina iz jute se lahko uporablja kot podloga.</p>		
ex 58. pgl.	<p>Specialne tkanine; taftane tkanine; čipke; tapiserije; pozamentarija; vezenine; razen za:</p> <ul style="list-style-type: none"> <li>- Kombinirane z gumijasto nitjo</li> <li>- Druge</li> </ul>	<p>Izdelava iz enojne preje.<sup>(7)</sup></p> <p>Izdelava iz:<sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše,</li> </ul> <p>ali</p> <p>Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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 uporabljenih netiskanih tkanin ne presega 47,5 % cene izdelka franko tovarna.</p>		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
5805	Ročno tkane tapiserije (vrsta: gobelin, flandrijske, beauvais, aubusson in podobne) in z iglo izdelane tapiserije (npr. z drobnim in križnim vdom), vključno z konfekcioniranimi	Izdelava iz materialov iz katere kolit. št., razen iz iste tar. št., kot je tar. št. izdelka.		
5810	Vzenina in metraži, trakovih ali motivih	Izdelava: - iz materialov iz katere kolit. št., razen iz iste tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
5901	Tekstilni materiali, prevlečeni z lepilom ali škrbniimi snovmi, ki se uporabljajo za zunano vezavo knjig in podobne namene; tkanine za risanje; projektno platno; kanafas, pripravljen za slikanje; toge tkanine (buckram) in podobni tekstilni materiali, ki se uporabljajo za izdelavo klobukov	Izdelava iz preje.		
5902	Kord tkanine za avtomobilske plašče iz preje iz najlona, poliestra ali viskoznega rajona, velike trdnosti:  - Z vsebnostjo do vključno 90 mas. % tekstilnih materialov  - Druge	Izdelava iz preje.  Izdelava iz kemičnih materialov ali tekstilne kaše.		
5903	Tekstilni materiali, impregnirani, premazani, prevlečeni ali prekriti ali laminirani s plastičnimi masami, razen tistih iz tar. št. 5902	Izdelava iz preje.  ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkom (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 uporabljenih netiskanih tkanin ne presega 47,5 % cene izdelka franko tovarna.		
5904	Linolej, vključno z rezanimi v oblike; talna prekrivala na tekstilni podlagi, premazani, prevlečeni ali prekriti, vključno z razrezanimi v oblike	Izdelava iz preje. <sup>(7)</sup>		
5905	Zidne tapete iz tekstilnih surovin:  - 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, ali - kemičnih materialov ali tekstilne kaše.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
5906	Gumirani tekstilni materiali, razen tistih iz tar. št. 5902:  - Pleteni ali kvačkani materiali  - Drugi materiali iz sintetične filament preje, ki vsebuje več kot 90 mas. % tekstilnih materialov  - Druge	ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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 uporabljeni netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.	Izdelava iz: <sup>(7)</sup> - 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	Tekstilni materiali, drugače impregnirani, premazani, prevlečeni ali prekriti; platna, slikana za odrske kulise, tkanine za ateljeje in podobne namene	Izdelava iz preje.	Izdelava iz preje.	ali  Tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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 uporabljeni netiskane tkanine ne presega 47,5 % cene izdelka franko tovarna.
5908	Stenji iz tekstila, tkani, prepleteni 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 plinsko razsvetljavo, impregnirane	Izdelava iz cevasto pletenih materialov za svetilke.	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
5909 do 5911	Tekstilni izdelki, za industrijsko uporabo:  - Diski ali obroči za poliranje, razen iz klobučevine iz tar. št. 5911	Izdelava iz preje ali odpadkov tkanin ali krp iz tar. št. 6310.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
	<p>- 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</p> <p>- Drugo</p>	<p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna,</li> <li>- naslednjih materialov: <ul style="list-style-type: none"> <li>-- preja iz politetrafluoretilena,<sup>(8)</sup></li> <li>-- preje, večnitne, iz poliamida, prekrite, impregnirane ali prevlečene s fenolno smolo,</li> <li>-- preje iz sintetičnih tekstilnih vlaken iz aromatičnih poliamidov, dobljenih z polikondenzacijo m-fenilendiamina in izoftalne kisline,</li> <li>-- monofilamenta iz politetrafluoretilena,<sup>(8)</sup></li> <li>-- preje iz sintetičnih tekstilnih vlaken iz poli (p-fenilenterftalamida),</li> <li>-- preje iz steklenih vlaken, prekrite s fenolno smolo in ojačene z akrilno prejo,<sup>(8)</sup></li> <li>-- kopoliestrskih monofilamentov iz poliestra in smole iz tereftalne kisline in 1,4-cikloheksandietanola in izoftalne kisline,</li> <li>- - naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače predelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> </li> </ul> <p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- preje iz kokosovega vlakna,</li> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih in nečesanih ali kako drugače obdelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul>	
60. pgl.	Pleteni ali kvačkani materiali	<p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul>	
61. pgl.	<p>Oblačila in pribor za oblačila, pleteni ali kvačkani:</p> <p>- Dobljeni s šivanjem ali drugačnim sestavljanjem, iz dveh ali več kosov pletene ali kvačkane tkanine, ki je urezana v določeno obliko ali neposredno pridobljena v določeno obliko</p> <p>- Drugi</p>	<p>Izdelava iz preje. <sup>(7)(9)</sup></p> <p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul>	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 62. pgl.	Oblačila in pribor za oblačila razen pletenih in kvačkanih izdelkov; razen za:	Izdelava iz preje. <sup>(7)(9)</sup>		
ex 6202, ex 6204, ex 6206, ex 6209 in ex 6211	Oblačila in pribor za oblačila, za ženske, deklice in dojenčke, vezeni	Izdelava iz preje. <sup>(9)</sup> ali Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna. <sup>(9)</sup>		
ex 6210 in ex 6216	Ognjeodpora oprema iz tkanin, prevlečenih s folijo iz aluminiziranega poliestra	Izdelava iz preje. <sup>(9)</sup> ali Izdelava iz neprevlečene tkanine, če vrednost uporabljene neprevlečene tkanine ne presega 40 % cene izdelka franko tovarna. <sup>(9)</sup>		
6213 in 6214	Robčki, šali, ogrinjala, rute, naglavne rute, tančice in podobni izdelki:  - Vezeni	Izdelava iz nebeljene enojne preje. <sup>(7)(9)</sup>  ali  Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna. <sup>(9)</sup>		
	- Drugi	Izdelava iz nebeljene enojne preje. <sup>(7)(9)</sup>  ali  Izdelavi sledi tiskanje, spremljano z najmanj dvema pripravljalnima ali končnima postopkoma (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 vse uporabljene netiskane tkanine iz tar. št. 6213 in 6214 ne presega 47,5 % cene izdelka franko tovarna.		
6217	Drug gotov pribor za oblačila; deli oblačil ali pribora za oblačila, razen tistih iz tar. št. 6212:  - Vezeni	Izdelava iz preje. <sup>(9)</sup> ali Izdelava iz nevezene tkanine, pod pogojem, da vrednost uporabljene nevezene tkanine ne presega 40 % cene izdelka franko tovarna. <sup>(9)</sup>		
	- Ognjeodpora oprema iz tkanin, prevlečenih s folijo aluminiziranega poliestra	Izdelava iz preje. <sup>(9)</sup>  ali  Izdelava iz neprevlečene tkanine, pod pogojem, da vrednost uporabljene neprevlečene tkanine ne presega 40 % cene izdelka franko tovarna. <sup>(9)</sup>		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
	<ul style="list-style-type: none"> <li>- Medvloge za ovratnike in manšete, urezane</li>   <li>- Drugi</li> </ul>	<p>Izdelava:</p> <ul style="list-style-type: none"> <li>- iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in</li> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul> <p>Izdelava iz preje. <sup>(9)</sup></p>	
ex 63. pgl.	Drugi gotovi tekstilni izdelki; kompleti; ponošena -izrabljena oblačila in izrabljeni tekstilni izdelki; krpe; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	
6301 do 6304	<p>Odeje, volnene odeje, posteljno perilo itd, zavesi itd., drugi izdelki za notranjo opremo:</p> <ul style="list-style-type: none"> <li>- Iz klobučevine ali iz netkanih materialov</li>   <li>- Drugi:</li> <ul style="list-style-type: none"> <li>-- vezeni</li>   <li>-- drugi</li> </ul> </ul>	<p>Izdelava iz: <sup>(7)</sup></p> <ul style="list-style-type: none"> <li>- naravnih vlaken ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Izdelava iz nevezene tkanine (razen pletene ali kvačkane), pod pogojem, da vrednost uporabljenih neveznih tkanin ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava iz nebeljene enojne preje. <sup>(9)(10)</sup></p> <p>ali</p> <p>Izdelava iz nevezene tkanine (razen pletene ali kvačkane), pod pogojem, da vrednost uporabljenih neveznih tkanin ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava iz nebeljene enojne preje. <sup>(9)(10)</sup></p>	
6305	Vreče in vrečke za pakiranje blaga	Izdelava iz: <sup>(7)</sup>	
		<ul style="list-style-type: none"> <li>- naravnih vlaken,</li> <li>- umetnih ali sintetičnih rezanih vlaken, nemikanih ali nečesanih ali kako drugače obdelanih za predenje, ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul>	
6306	Ponjave, platenne strehe in zunanjé platenne navojnice (tende); šotori; jadra (za plovila, jadralne deske ali suhozemna vozila); izdelki za taborjenje	Izdelava iz: <sup>(7)(9)</sup>	
	<ul style="list-style-type: none"> <li>- Netkani</li>   <li>- Drugi</li> </ul>	<ul style="list-style-type: none"> <li>- naravnih vlaken ali</li> <li>- kemičnih materialov ali tekstilne kaše.</li> </ul> <p>Izdelava iz nebeljene enojne preje. <sup>(7)(9)</sup></p>	
6307	Drugi gotovi tekstilni izdelki, vključno z modnimi kroji za oblačila	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
6308	Garniture, ki so sestavljene iz koščkov tkanin in preje, s priborom ali brez njega, za izdelavo prepog in pregrinjal, tapiserij, vezenih namiznih prtot in serviet ali podobnih tekstilnih izdelkov, pripravljene v zavitkih za prodajo na drobno končnemu porabniku brez predhodnega pakiranja v manjšo embalažo	Vsek sestavni del ali izdelek v garnituri mora izpoljevati pravilo, ki bi zanj veljalo, če ne bi bil v garnituri. Sestavni deli ali izdelki 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; deli teh izdelkov; razen za:	Izdelava iz materialov iz katere koliktar. št., razen iz spojenih gornjih delov, pritrjenih na notranje podplate ali druge komponente podplatov iz tar. št. 6406.	
6406	Deli obutve; vložki za obutev, vstavki za pete in podobni izdelki; gamaše, ovijači in podobni izdelki in njihovi deli	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka.	
ex 65. pgl.	Klobuki, kape in druga pokrivala ter njihovi deli; razen za:	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka.	
6503	Klobuki in druga pokrivala, iz klobučevine, izdelane iz tulcev, stožcev in drugih izdelkov iz tar. št. 6501, vključno tudi z podloženimi ali okrašenimi	Izdelava iz preje ali tekstilnih vlaken. <sup>(9)</sup>	
6505	Klobuki in druga pokrivala, pleteni ali kvačkani ali izdelani iz čipke, klobučevine ali drugih tekstilnih metražnih materialov (razen iz trakov), vključno z podloženimi ali okrašenimi; mrežice za lase iz kakrsnega kolimateriala, vključno z podloženimi ali okrašenimi	Izdelava iz preje ali tekstilnih vlaken. <sup>(9)</sup>	
ex 66. pgl.	Dežniki, sončniki, sprehajalne palice, palice-stolčki, biči, korobači in njihovi deli; razen za:	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka.	
6601	Dežniki in sončniki (vključno s palicamidežniki, vrtnimi dežniki in podobnimi dežniki)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
67. pgl.	Preparirano perje in puh in izdelki iz perja in puha; umetno cvetje; lasuljarski izdelki	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka.	
ex 68. pgl.	Izdelki iz kamna, sadre, cementa, betona, azbesta, sljude ali podobnih materialov; razen za:	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka.	
ex 6803	Izdelki iz skrilavca ali aglomeriranega skrilavca	Izdelava iz obdelanega skrilavca.	
ex 6812	Izdelki iz azbesta, izdelki iz mešanic na osnovi azbesta ali iz mešanic na osnovi azbesta in magnezijevega karbonata	Izdelava iz materialov iz katere koliktar. št..	
ex 6814	Izdelki iz sljude, vključno z aglomerirano ali rekonstituirano sljudo, na podlagi iz papirja, kartona ali drugih materialov	Izdelava iz obdelane sljude (vključno z aglomerirano ali rekonstituirano).	
69. pgl.	Keramični izdelki	Izdelava iz materialov iz katere koliktar. št., razen iz iste tar. št., kot je tar. št. izdelka.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 70. pgl	Steklo in stekleni izdelki; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 7003, ex 7004 in ex 7005	Steklo s plastjo proti refleksiji	Izdelava iz materialov iz tar. št. 7001.		
7006	Steklo iz tar. št. 7003, 7004 in 7005, upognjeno, z obdelanimi robovi, gravirano, luknjano, emajlirano ali drugače obdelano, neokvirjeno in ne spojeno z drugimi materiali:  - Podlaga iz steklene plošče, prevlečena s tanko izolacijsko prevleko polprevodniške vrste v skladu s standardi SEMII <sup>(11)</sup>  - Drugo	Izdelava iz neprevlečene podlage iz steklene plošče iz tar. št. 7006.  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, vključno tudi z vzvratnimi ogledali	Izdelava iz materialov iz tar. št. 7001.		
7010	Baloni, steklenice, kozarci, lonci, fiole, ampute in druge posode iz stekla, za transport ali pakiranje blaga; stekleni kozarci za vlaganje, čepi, pokrovi in druga zapiralna, iz stekla	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.  ali  Rezanje steklenih izdelkov pod pogojem, da skupna vrednost uporabljenih nerazrezanih steklenih izdelkov ne presega 50 % cene izdelka franko tovarna.		
7013	Stekleni izdelki, ki se uporabljajo za mizo, v kuhinji, za toaletne namene, v pisarnah, izdelki za notranjo dekoracijo in podobne namene (razen tistih iz tar. št. 7010 ali 7018)	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.  ali  Rezanje steklenih izdelkov pod pogojem, da skupna vrednost uporabljenih nerazrezanih steklenih izdelkov ne presega 50 % cene izdelka franko tovarna.  ali  Ročno okraševanje (razen sitotiska) ročno pihanih steklenih izdelkov pod pogojem, da skupna vrednost uporabljenih 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.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 71. pgl.	Naravni in kultivirani biseri, dragi in poldragi kamni; plemenite kovine, kovine, platirane s plemenitimi kovinami in izdelki iz njih; imitacije nakita; kovanci; razen za:	Izdelava iz materialov iz katere koliktar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 7101	Naravni ali kultivirani biseri, sortirani in 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 iz katere koliktar. št., razen iz tar. št. 7106, 7108 in 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.		
	- Polizdelki ali v obliki prahu	Izdelava iz neobdelanih plemenitih kovin.		
ex 7107, ex 7109 in ex 7111	Kovine, platirane s plemenitimi kovinami, v obliki polizdelkov	Izdelava iz kovin, platiranih z neobdelanimi plemenitimi kovinami.		
7116	Predmeti iz naravnih ali kultiviranih biserov, dragih ali poldragih kamnov (naravnih, sintetičnih ali rekonstruiranih)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
7117	Imitacije nakita	Izdelava iz materialov iz katere koliktar.št., razen iz iste tar. št., kot je tar.št. izdelka.  ali Izdelava iz delov navadne kovine, neprekritih ali neprevlečenih s plemenitimi kovinami, pod pogojem, da vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 72. pgl.	Železo in jeklo; razen za:	Izdelava iz materialov iz katere koliktar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
7207	Polizdelki iz železa ali nelegiranega jekla	Izdelava iz materialov iz tar. št. 7201, 7202, 7203, 7204 ali 7205.		
7208 do 7216	Ploščati valjani izdelki, palice, kotniki in profili iz železa ali nelegiranega jekla	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206.		
7217	Žica iz železa ali nelegiranega jekla	Izdelava iz polizdelkov iz tar. št. 7207.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 7218, 7219 do 7222	Polizdelki, ploščato valjani izdelki, palice, kotniki in profili iz nerjavnega jekla	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7218.		
7223	Žica iz nerjavnega jekla	Izdelava iz polizdelkov iz tar. št. 7218.		
ex 7224, 7225 do 7228	Polizdelki, ploščato valjani izdelki, toplo valjane palice v ohlapno navitih kolobarjih, kotniki in profili iz drugih legiranih jekel; votle palice za svedre iz legiranih ali nelegiranih jekel	Izdelava iz ingotov ali drugih primarnih oblik iz tar. št. 7206, 7218 ali 7224.		
7229	Žica iz drugih legiranih jekel	Izdelava iz polizdelkov iz tar. št. 7224.		
ex 73. pgl.	Izdelki iz železa in jekla; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 7301	Piloti	Izdelava iz materialov iz tar. št. 7206.		
7302	Deli za železniške in tramvajske tire, iz železa ali jekla; tirnice, vodila in zobate tirnice, kretniški jezički, križišča, spojne palice in drugi deli kretnic, pragovi, tirne vezice, terna ležišča, klini za terna 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 (razen iz litega železa) ali jekla	Izdelava iz materialov iz tar. št. 7206, 7207, 7218 ali 7224.		
ex 7307	Pribor za cevi iz nerjavnega jekla (ISO št. X5CrNiMo 1712), sestavljen iz več delov	Struženje, vrtanje, širitev lukenj, izrezovanje navojev, urezovanje in peskanje kovanih polizdelkov, pod pogojem, da skupna vrednost uporabljenih kovanih izdelkov ne presega 35% cene izdelka franko tovarna.		
7308	Konstrukcije (razen montažnih zgradb iz tar. št. 9406) in deli konstrukcij (npr.: mostovi in mostne sekcije, vrata za zapornice, stolpi, predalčni stebri, strehe, strešna ogrodja, vrata v okna ter okviri zanje, pragovi za vrata, roloji, ograje in stebri), iz železa ali jekla; pločevine, palice, profili, kotniki, cevi in podobno, pripravljeni za uporabo v konstrukcijah, iz železa ali jekla	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Zvarjeni kotniki in profili iz tar. št. 7301 se ne smejo uporabiti.		
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 za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
7401	Bakrov kamen; cementni baker (precipitat-oborina bakra)	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
7402	Nerafiniran baker; bakrene anode za elektrolizo	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
7403	Rafiniran baker in bakrove zlitine, surovi:			
	- Rafinirani baker	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
	- Bakrove zlitine in rafinirani baker, ki vsebuje druge elemente	Izdelava iz rafiniranega surovega bakra ali bakrovih odpadkov in ostankov.		
7404	Bakrovi odpadki in ostanki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
7405	Predzlitine bakra	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 75. pgl	Nikelj in nikljevi izdelki; razen za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
7501 do 7503	Nikljev kamen, sintrani oksidi niklja in drugi vmesni izdelki metalurgije niklja; surovi nikelj; nikljasti odpadki in ostanki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 76. pgl.	Aluminij in aluminijasti izdelki; razen za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
7601	Aluminij, surov	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna. ali Izdelava s topotno ali elektronsko obdelavo iz nelegiranega aluminija ali iz aluminijevih odpadkov in ostankov.		
7602	Aluminijasti odpadki in ostanki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 7616	Izdelki iz aluminija, razen gaze, tkanin, rešetk, mrež, ograj, tkanin za ojačanje in podobnih materialov (vključno z neskončnimi trakovi) iz aluminijaste žice, in eks pandirane kovine iz aluminija	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo gaza, tkanine, rešetke, mreže, ograje, tkanine za ojačanje in podobni materiali (vključno tudi z neskončnimi trakovi) iz aluminijaste žice ali eks pandirane kovine iz aluminija in - pri kateri 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: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
7801	Surovi svinec:  - Rafiniran svinec  - Drugi	Izdelava iz obdelanega svinca ("bullion" ali "work").  Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Ne smejo se uporabiti odpadki in ostanki iz tar. št. 7802.		
7802	Svinčeni odpadki in ostanki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 79. pgl.	Cink in cinkovi izdelki; razen za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
7901	Cink, surov	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Ne smejo se uporabiti odpadki in ostanki iz tar. št. 7902.		
7902	Cinkovi odpadki in ostanki	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		
ex 80. pgl.	Kositer in kositrni izdelki; razen za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
8001	Kositer, surov	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Ne smejo se uporabiti odpadki in ostanki iz tar. št. 8002.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8002 in 8007	Kositri odpadki in ostanki; drugi kositri izdelki	Izdelava iz materialov iz katere koli tar.št., razen iz iste 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 iz iste tar. št., kot je tar. št. izdelka, ne presega 50 % cene izdelka franko tovarna.  Izdelava iz materialov iz katere koli tar.št., razen iz iste 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 iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka.		
8206	Orodje iz dveh ali več tar. št. 8202 do 8205, v garniturah za prodajo na drobno končnemu porabniku brez predhodnega pakiranja v manjšo embalažo	Izdelava iz materialov iz katere koli tar.št., razen iz tar. št. od 8202 do 8205. Vendar pa se orodje iz tar. št. od 8202 do 8205 lahko vstavi v garniture, če njihova skupna vrednost ne presega 15 % cene garniture franko tovarna.		
8207	Izmenljiva orodja za ročne obdelovalne priprave na mehanični pogon ali brez njega ali za obdelovalne stroje (npr.: za stiskanje, kovanje, vtiskovanje, prerezovanje, narezovanje in vrezovanje navojev, vrtanje, povečevanje odprtine s strganjem, prevlačevanje, rezkanje), vključno z matricami za izvlačenje ali iztiskanje kovine, in orodja za vrtanje kamna in zemlje	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8208	Noži in rezila, za stroje ali mehanične priprave	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
ex 8211	Noži z rezili, nazobljenimi ali nenazobljenimi (vključno z vrtinarskimi noži), razen nožev iz tar. št. 8208	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo ročaji in rezila iz navadnih kovin.		
8214	Drugi nožarski izdelki (npr.: stroji za striženje, mesarske ali kuhiinske sekače, mesarske sekire in noži za sekljanje mesa, noži za papir); garniture in priprave za manikiranje in pedikiranje (vključno s pilicami za nohte)	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo ročaji iz navadnih kovin.		
8215	Žlice, vilice, zajemalke, žlice za peno, lopatice za serviranje kolačev, noži za ribe, noži za maslo, prijemalke za sladkor in podoben kuhiinski in namizni pribor	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo ročaji iz navadnih kovin.		
ex 83. pgl.	Razni izdelki iz navadnih kovin; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar. št. izdelka.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 8302	Drugo okovje, pribor (fitingi) in podobni izdelki, primerni za stavbarstvo, in avtomatična zapirala za vrata	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo tudi drugi materiali iz tar. št. 8302 pod pogojem, da njihova skupna vrednost ne presega 20 % cene izdelka franko tovarna.		
ex 8306	Kipci in drugi okraski iz navadnih kovin	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Lahko pa se uporabijo tudi drugi materiali iz tar. št. 8306, če njihova skupna vrednost ne presega 30 % cene izdelka franko tovarna.		
ex 84. pgl.	Jedrski reaktorji, kotli, stroji in mehanske naprave; njihovi deli; razen za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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 30 % cene izdelka franko tovarna.	
ex 8401	Gorilni elementi za jedrske reaktorce	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. <sup>(12)</sup>	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 paro	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	
8403 in ex 8404	Kotli za centralno kurjavo, razen kotlov iz tar. št. 8402, in pomožne naprave za kotle za centralno kurjavo	Izdelava iz materialov iz katere koli tar. št., razen iz tar. št. 8403 in 8404.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8406	Turbine na vodno in drugo paro	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8407	Batni motorji z notranjim zgorevanjem, na vžig s svečkami, z izmeničnim ali vrtilnim gibanjem bata	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8408	Batni motorji z notranjim zgorevanjem, na vžig s kompresijo (dizelski ali poldizelski motorji)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8409	Deli, ki so primerni izključno ali pretežno za motorje iz tar. št. 8407 ali 8408	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8411	Turboreaktivni motorji, turbopropelerski motorji in druge plinske turbine	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	
8412	Drugi pogonski stroji in motorji	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
ex 8413	Tlačne črpalke z rotacijskim gibanjem	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	
ex 8414	Industrijski ventilatorji in podobno	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	
8415	Klimatizacijske naprave z ventilatorjem na motorni pogon in elementi za spremjanje temperature in vlažnosti, vključno s stroji, 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 hlajenje ali zamrzovanje, električni in drugi; toploste črpalke, drugačne od klimatizacijskih naprav iz tar. št. 8415	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, - 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 vseh 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 mase, papirja in kartona	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz iste tar. št., kot je tar. št. izdelka ne presega 25 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8420	Kalandri in drugi stroji za valjanje, razen za kovine ali steklo, in valji zanje	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz iste tar. št., kot je tar. št. izdelka ne presega 25 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8423	Tehtnice – tehtalne naprave (razen tehtnic z občutljivostjo do vključno 5 centigramov (0,05g)), vključno s stroji za števje in kontrolo, ki delujejo na podlagi merjenja mase; uteži za tehtnice vseh vrst	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	
8425 do 8428	Stroji in naprave za dviganje, manipuliranje, nakladanje ali razkladanje	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8431 ne presega 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8429	Samovozni buldožerji, angledozerji, grejderji, ravnalniki, skreperji, bagri, nakladalniki z lopato, stroji za nabijanje in cestni valjarji, 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 - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8431 ne presega 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna,	
8430	Drugi stroji za ravnanje, strganje, izkopavanje, nabijanje, kopanje ali vrtanje zemlje, mineralov ali rud; ovni in stroji za izdiranje pilotov; snežni plugi in snežni odmetalniki	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8431 ne presega 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 pridelavo celuloze iz vlaknastih celuloznih materialov ali za proizvodnjo ali dodelavo papirja ali kartona	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz iste tar. št., kot je tar. št. izdelka ne presega 25 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8441	Drugi stroji za predelavo papirne mase, papirja ali kartona, vključno s stroji za rezanje vseh vrst	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 40 % cene franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz iste tar. št., kot je tar. št. izdelka ne presega 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 za uporabo s stroji iz tar. št. 8444 in 8445	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
8452	<p>Šivalni stroji, razen strojev za šivaje knjig iz tar. št. 8440; omarice, stojala in pokrovi, predvideni za šivalne stroje; igle za šivalne stroje:</p> <ul style="list-style-type: none"> <li>- Šivalni stroji (samo lock-stitch), z glavami, z maso do 16 kg brez motorja oziroma do 17 kg z motorjem</li> <li>- Drugi</li> </ul>	<p>Izdelava, pri kateri :</p> <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna,</li> <li>- vrednost vseh uporabljenih materialov brez porekla pri sestavljanju glave (brez motorja) ne presega vrednosti vsega uporabljenega materiala s poreklom, in</li> <li>- uporabljeni mehanizmi za zategovanje nitii, kvačkanje in cik-cak so s poreklom.</li> </ul> <p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</p>	
8456 do 8466	Obdelovalni stroji in naprave ter njihovi deli in pribor iz tar. št. 8456 do 8466	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8469 do 8472	Pisarniški stroji (npr.: pisalni stroji, računski stroji, stroji za avtomatsko obdelavo podatkov, razmnoževalni stroji, stroji za spajanje)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8480	Livarski okvirji za livarne kovin; modelne plošče; modeli za kalupe, kalupi za kovino (razen kalupov za ingote), kovinske karbide, steklo, mineralne materiale, gume ali plastične mase	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.	
8482	Kotalni ležaji	<p>Izdelava:</p> <ul style="list-style-type: none"> <li>- iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in</li> <li>- pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8484	Tesnila iz kovinskih listov, kombinirana z drugim materialom, ali iz dveh ali več plasti kovine; garniture tesnil, različne po sestavi materiala, v vrečkah, ovitkih ali podobnih pakiranjih; mehanska tesnila	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8485	Deli strojev brez električnih priključkov, izolatorjev, tuljav, kontaktov ali drugih električnih delov, ki niso navedeni in ne zajeti na drugem mestu v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 85. pgl.	Električni stroji in oprema ter njihovi deli; aparati za snemanje ali reprodukcijo slike in zvoka ter deli in pribor za te izdelke; razen za:	Izdelava:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8501	Elektromotorji in električni generatorji (razen generatorskih agregatov)	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8503 ne presega 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 - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8501 in 8503 ne presega 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.		
ex 8518	Mikrofoni in njihova stojala; zvočniki, vključno z zvočniki v zvočnih omaricah; avdiofrekvenčni električni ojačevalniki; električni sestavi za ojačevanje zvoka	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh 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 - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh 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, z vgrajenimi napravami za reprodukcijo zvoka, ali brez njih	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh 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, ki imajo vgrajen videotuner ali ne	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8522	Deli in pribor uporabni predvsem ali v glavnem z aparati iz tar. št. 8519 do 8521	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
8523	Pripravljeni neposneti nosilci za zvočna snemanja ali podobna snemanja drugih fenomenov, razen izdelkov iz 37. poglavja	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
8524	<p>Plošče, trakovi in drugi posneti nosilci z zvočnimi in drugimi podobnimi fenomeni, vključno z matricami in galvanskimi odtisi za proizvodnjo plošč, razen izdelkov iz 37. poglavja:</p> <ul style="list-style-type: none"> <li>- Matrice in galvanski odtisi za proizvodnjo plošč</li> <li>- Drugo</li> </ul>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri :</p> <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8523 ne presega 10 % cene izdelka franko tovarna.</li> </ul>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.</p>
8525	Oddajniki za radiotelefonijo, radiotelegrafijo, radiodifuzijo ali televizijo, vključno z oddajniki z vgrajenim sprejemnikom ali aparatom za snemanje ali reprodukcijo zvoka; televizijske kamere; video kamere za snemanje posamičnih slik in druge videosnemalne kamere; digitalni fotoaparati	Izdelava, pri kateri : <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8526	Radari, naprave za radionavigacijo in aparati za radijsko daljinsko krmiljenje	Izdelava, pri kateri : <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8527	Sprejemniki za radiotelefonijo, radiotelegrafijo ali radiodifuzijo, vključno s spremerniki, kombiniranimi v istem ohišju z aparatom za snemanje ali reprodukcijo zvoka ali z uro	Izdelava, pri kateri : <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8528	Televizijski spremniki, kombinirani ali nekombinirani v istem ohišju z radijskimi spremniki ali aparati za snemanje ali reprodukcijo zvoka ali slike; videomonitorji in videoprojektorji	Izdelava, pri kateri : <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.</li> </ul>	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.
8529	<p>Deli, ki so izključno ali pretežno namenjeni za uporabo z aparati iz tar. št. 8525 do 8528:</p> <ul style="list-style-type: none"> <li>- Izključno ali pretežno primerni za uporabo pri aparatih za videosnemanje in reprodukcijo slike</li> <li>- Drugi</li> </ul>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.</p> <p>Izdelava, pri kateri :</p> <ul style="list-style-type: none"> <li>- vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in</li> <li>- vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.</li> </ul>	<p>Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.</p>

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8535 in 8536	Električni aparati za vklapljanje in izklapljanje ali zaščito električnih tokokrogov ali za povezavo z električnimi tokokrogi ali znotraj njih	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8538 ne presega 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
8537	Table, plošče, pulti, mize, omare in druge osnove, opremljene z dvema ali več izdelki iz tar. št. 8535 ali 8536, za električno krmiljenje ali razdeljevanje električnega toka, vključno s tistimi z vgrajenimi instrumenti ali aparati iz 90. Poglavlja in aparati za numerično krmiljenje, razen telefonskih central iz tar. št. 8517	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar. št. 8538 ne presega 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 se niso razrezane v čipe	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
8542	Elektronska integrirana vezja in mikroestavi:  - Monolitsko integrirana vezja	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar.št. 8541 in 8542 ne presega 10 % cene izdelka franko tovarna.  ali  Postopek razprševanja (pri čemer so integrirana vezja oblikovana na polprevodniški podlagi s selektivno uvedbo ustreznega topila (dopant)), ne glede na to, ali je to vezje sestavljeno in/ali testirano v državi, ki ni država, navedena v 3. in 4. členu.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
	- Drugo	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - v zgoraj navedenih mejah vrednost vseh uporabljenih materialov iz tar.št. 8541 in 8542 ne presega 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.	
8544	Izolirana žica (vključno z lakirano žico ali elektrolitsko oksidirano žico), kabli (vključno z koaksialnimi kabli) in drugi izolirani električni vodniki, s konektorjem ali brez njega; kabli iz optičnih vlaken, izdelani iz posamično oplaščenih 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.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
8545	Ogljene elektrode, ogljene ščetke, oglje za žarnice, 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 zanke, 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 celič, primarnih baterij in električnih akumulatorjev; iztrošene primarne celice; iztrošene primarne baterije in iztrošeni električni akumulatorji; električni deli strojev ali aparatov, ki niso navedeni in ne zajeti na drugem mestu v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 86. pgl.	Tirna vozila in njihovi deli; železniški in tramvajski tirni sklopi in pribor ter njihovi deli; mehanična in elektromehanska signalna oprema za promet vseh vrst; razen za:	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
8608	Železniški in tramvajski tirni sklopi in pribor; mehanska (vključno z elektromehanskimi) oprema za signalizacijo, varnost, nadzor in upravljanje prometa v železniškem, tramvajskem in cestnem prometu, prometu na notranjih vodnih poteh, parkiriščih, lukah ali letališčih; njihovi deli	Izdelava: - iz materialov iz katere koli tar. št., razen iz iste 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 30 % cene izdelka franko tovarna.
ex 87. pgl.	Vozila, razen železniških ali tramvajskih tirnih vozil, ter 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, lukah ali na letališčih, za prevoz blaga na kratkih razdaljah; vlečna vozila, ki se uporabljajo na peronih železniških postaj; deli navedenih vozil	Izdelava: - iz materialov iz katere koli tar. št., razen iz iste 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 30 % cene izdelka franko tovarna.
8710	Tanki in druga oklepna bojna motorna vozila, vključno s tistimi, ki so opremljena z oborožitvenimi sredstvji, in njihovi deli	Izdelava: - iz materialov iz katere koli tar. št., razen iz iste 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 30 % cene izdelka franko tovarna.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
8711	Motorna kolesa (tudi mopedi), kolesa in podobna vozila s pomožnim motorjem, z bočno prikolico ali brez nje; bočne prikolice:  - Z batnim motorjem z notranjim zgorevanjem z izmeničnim gibanjem bata s prostornino cilindra:  -- do vključno 50 cm <sup>3</sup>  -- nad 50 cm <sup>3</sup>  - Drugi	Izdelava, pri kateri: - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.  Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.  Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 20 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 25 % cene izdelka franko tovarna.  Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
ex 8712	Kolesa brez krogličnih ležajev	Izdelava iz materialov iz katere koli tar.št., razen iz tar. št. 8714.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
8715	Otroški vozički in njihovi deli	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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 30 % cene izdelka franko tovarna.
8716	Priklopniki in polpriklopniki; druga vozila, nesamovozna; njihovi deli	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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 30 % cene izdelka franko tovarna.
ex 88. pgl.	Letala, vesoljska vozila in njihovi deli; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.
ex 8804	Rotošuti	Izdelava iz materialov iz katere koli tar. št., vključno z drugimi materiali iz tar. št. 8804.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
8805	Oprema za lansiranje letal; krovna prestrežala letal in podobne naprave; naprave za treniranje letenja na tleh; deli navedenih izdelkov	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
89. pgl.	Ladje, čolni in plavajoče konstrukcije	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka. Ne sme se uporabljati ladijskih trupov 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, precizni, medicinski ali kirurški instrumenti in aparati; njihovi deli in pribor; razen za:	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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 30 % cene izdelka franko tovarna.	
9001	Optična vlakna in snopi optičnih vlaken, kabli iz optičnih vlaken, razen tistih iz tar. št. 8544; listi in plošče iz polarizirajočega materiala; leče (vključno s kontaktimi lečami), 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, naočniki 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 : - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - 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 vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
ex 9006	Fotografski aparati, (razen kinematografskih kamer); fotografski bliskovni aparati in bliskovne žarnice, razen bliskovnih žarnic z električnim vžigom	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, - 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 vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
9007	Kinematografske kamere in projektorji, vključno s tistimi z vdelanimi aparati za snemanje ali reprodukcijo zvoka	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, - pri kateri vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
9011	Optični mikroskopi, tudi tisti za mikrofotografijo, mikrokinematografijo in mikropriklopcijo	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, - 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 vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
ex 9014	Drugi navigacijski instrumenti in aparati	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9015	Geodetski (tudi fotogrametrijski), hidrografske, oceanografske, hidrološke, meteorološke ali geofizikalne instrumente in aparati, razen kompasov; daljinomeri	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9016	Tehtnice z občutljivostjo do vključno 5 centigramov (0,05g), z utežmi ali brez njih	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9017	Instrumenti in aparati za risanje, označevanje ali matematično računanje (npr. risalni aparati, pantografi, kotomeri, risalni pribor v kompletu, logaritemska računala, računala v obliki okrogle plošče); ročni instrumenti za merjenje dolžine (npr. merilne palice in trakovi, mikrometrská merila, merila z nonijem), ki niso navedeni ali zajeti na drugem mestu v tem poglavju	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9018	Medicinski, kirurški, zobozdravniški in veterinarski instrumenti in aparati, vključno z scintigrafskimi, elektromedicinskimi aparati in aparati za preiskavo vida;  - Zobozdravniški stoli z vgrajenimi zobozdravniškimi napravami ali zobozdravniškimi pljuvalniki	Izdelava iz materialov iz katere koli tar. št. vključno z materiali iz tar. št. 9018.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
9019	- Drugi  Aparati za mehanoterapijo; aparati za masažo; aparati za psihološka testiranja; aparati za ozonoterapijo, kisikoterapijo, aerosolno terapijo, umetno dihanje in drugi terapevtski dihalni aparati;	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	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 mehanskih delov in zamenljivih filtrov;	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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.	
9024	Stroji in aparati za preskušanje trdote, natezne tlacne trdnosti, elastičnosti ali drugih mehanskih lastnosti materiala (npr. kovin, lesa, tekstilnega materiala, papirja, plastične mase)	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9025	Hidrometri in podobni merilniki, termometri, pirometri, barometri, higrometri (vlagomeri) in psihrometri, tudi kombinacije teh instrumentov, z možnostjo registriranja ali brez nje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9026	Instrumenti in aparati za merjenje ali kontrolo pretoka, nivoja, tlaka ali drugih spremenljivih veličin pri tekočinah ali plinih (npr. merilniki pretoka, kazalniki nivoja, manometri, merilniki količine toplote), razen instrumentov in aparatov iz tar. št. 9014, 9015, 9028 ali 9032	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.		
9027	Instrumenti in aparati za fizikalne ali kemične analize (npr. polarimetri, refraktometri, spektrometri, aparati za analizo plina ali dima); instrumenti in aparati za merjenje in kontrolo viskoznosti, poroznosti, raztezanja, površinske napetosti in podobno; instrumenti in aparati za merjenje ali kontroliranje toplote, zvoka ali svetlobe (vključno z espozimetri); 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, vključno z merilniki za njihovo umerjanje:			

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom	
(1)	(2)	(3) ali	(4)
9029	- Deli in pribor  - Drugi	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.  Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.  Izdelava, pri kateri 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.
9030	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.	
9031	Osciloskopi, spektralni analizatorji in drugi instrumenti in aparati za merjenje ali kontrolo električnih veličin, razen merilnikov iz tar. št. 9028; instrumenti in aparati za merjenje ali odkrivanje alfa, beta, gama, rentgenskih, kozmičnih ali drugih ionizirajočih sevanj	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9032	Instrumenti, aparati in stroji za merjenje ali kontrolo, ki niso navedeni in ne zajeti na drugem mestu v tem poglavju; projektorji profilov	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
9033	Instrumenti in aparati za avtomatsko regulacijo ali krmiljenje	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna.	
ex 91. pgl.	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 - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.
9109	Drugi urni mehanizmi, kompletni in sestavljeni	Izdelava, pri kateri : - vrednost vseh uporabljenih materialov ne presega 40 % cene izdelka franko tovarna, in - vrednost vseh uporabljenih materialov brez porekla ne presega vrednosti vseh uporabljenih materialov s poreklom.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
9110	Kompletni urni mehanizmi (za osebne ali druge ure), nesestavljeni ali delno sestavljeni (mehanizmi v kompletih); nekompletni urni 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 - v zgoraj navedenih mejah vrednost uporabljenih materialov iz tar. št. 9114 ne presega 10 % cene izdelka franko tovarna.	Izdelava, pri kateri vrednost vseh uporabljenih materialov ne presega 30 % cene izdelka franko tovarna.	
9111	Ohišja za osebne ure in deli ohišij	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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 30 % cene izdelka franko tovarna.	
9112	Ohišja za hišne, pisarniške in podobne ure in ohišja podobne vrste za druge proizvode iz tega poglavja, deli ohišij	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste 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 30 % cene izdelka franko tovarna.	
9113	Jermenčki in zapestnice za ročne ure in deli za jermenčke in zapestnice:  - Iz navadne kovine, vključno z pozlačenimi ali posrebenimi ali iz kovine, prevlečene 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 pribor za njih, ki niso navedeni ali zajeti na drugem mestu; osvetljeni znaki, osvetljeni znaki z imeni in podobno; montažne zgradbe; razen za:	Izdelava iz materialov iz katere koli tar.št., razen iz iste 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 <sup>2</sup>	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka ali  Izdelava iz bombažne tkanine, ki je že pripravljena za uporabo z materiali iz tar. št. 9401 ali 9403, pod pogojem, da: - vrednost tkanine ne presega 25 % cene izdelka franko tovarna, in - so vsi drugi uporabljeni materiali 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.št.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 pribor za njih, vključno z reflektorji in njihovimi deli, ki niso navedeni in ne zajeti na drugem mestu; osvetljeni znaki, osvetljene ploščice z imeni in podobno, s fiksiranim svetlobnim virom, in njihovi deli, ki niso navedeni in ne zajeti na drugem mestu	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 iz materialov iz katere kolik tar. št., razen iz iste tar. št., kot je tar. št. izdelka.		
9503	Druge igrače; zmanjšani modeli in podobni modeli za igro, tudi s pogonom, sestavljanke, zloženke (puzzles) vseh vrst	Izdelava: - iz materialov iz katere kolik tar. št., razen iz iste tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 9506	Palice za golf in njihovi deli	Izdelava iz materialov iz katere kolik tar. št., razen iz iste tar. št., kot je tar. št. izdelka. Za izdelavo glav za palice za golf pa se lahko uporabijo grobo obdelani kosi.		
ex 96. pgl.	Razni proizvodi, razen za:	Izdelava iz materialov iz katere kolik tar. št., razen iz iste 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 iste tar. št., kot je tar. št. izdelka.		
ex 9603	Metle in ščetke (razen metel iz protja ter ščetk iz materialov podlasiče 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 osebna toaletna sredstva, šivanje ali čiščenje obutve ali obleke	Vsek sestavni del ali izdelek v garnituri mora zadovoljiti pravila, ki bi zanj veljala, če ne bi bil vključen v garnituro. Lahko pa se vključijo sestavni deli ali izdelki brez porekla pod pogojem, da njihova skupna vrednost ne presega 15 % cene garniture franko tovarna.		
9606	Gumbi, gumbi pritiskači, zaklopni gumbi, gumbi za srajce, gumbi, ki se še oblačijo in drugi deli teh izdelkov; nedokončani gumbi	Izdelava: - iz materialov iz katere kolik tar. št., razen iz iste tar. št., kot je tar. št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
9608	Svinčniki s kroglico; flomasti in označevalci z vrhom iz polsti ali drugega poroznega materiala; nalivna peresa in podobna peresa; peresa za kopiranje; patentni svinčniki; peresniki, držala za svinčnike in podobna držala; deli (vključno s kapicami in ščipalkami) navedenih izdelkov, razen tistih iz tar. št. 9609	Izdelava iz materialov iz katere kolik tar. št., razen iz iste tar. št., kot je tar. št. izdelka. Lahko pa se uporabijo peresa in njihove konice iz iste tar. št., kot je tar. št. izdelka.		

Tar.št.HS	Poimenovanje blaga	Obdelava ali predelava, opravljena na materialih brez porekla, ki jim da status blaga s poreklom		
(1)	(2)	(3)	ali	(4)
9612	Trakovi za pisalne stroje in podobni trakovi, prepojeni s tiskarsko barvo ali drugače pripravljeni za odtiskovanje, vključno s trakovi na kolesih ali v kasetah; blazinice za žige, prepojene ali neprepojene, s škatlo ali brez nje	Izdelava: - iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka, in - pri kateri vrednost vseh uporabljenih materialov ne presega 50 % cene izdelka franko tovarna.		
ex 9613	Vžigalniki piezo	Izdelava, pri kateri vrednost vseh uporabljenih materialov iz tar. št. 9613 ne presega 30 % cene izdelka franko tovarna.		
ex 9614	Tobačne pipe in glave za pipe	Izdelava iz grobo obdelanih kosov.		
97. pgl.	Umetniški predmeti, zbirke in starine	Izdelava iz materialov iz katere koli tar.št., razen iz iste tar. št., kot je tar.št. izdelka.		

- (1) Za posebne pogoje v zvezi s "specifičnimi procesi" glej uvodni opombi 7.1 in 7.3.
- (2) Za posebne pogoje v zvezi s "specifičnimi procesi" glej uvodno opombo 7.2.
- (3) 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 barvil, pod pogojem, da niso uvrščene v drugo tarifno številko 32. poglavja.
- (4) Izraz "skupina" pomeni kateri koli del besedila te tarifne številke med dvema podpičjema.
- (5) Za izdelke, ki so sestavljeni iz materialov, ki so po eni strani uvrščeni v tar. št. 3901 do 3906 in po drugi strani v tar. št. 3907 do 3911, se ta omejitev uporablja samo za tisto skupino materialov, ki v izdelku prevladujejo po teži.
- (6) Naslednje folije se štejejo kot visoko prisojne: folije, katerih zatemnitev (merjeno z Gardner Hazemetrom v skladu z ASTM-D 1003-16, t.i. Hazefaktor) je manjša od 2 odstotka.
- (7) Posebni pogoji, ki veljajo za izdelke iz mešanice tekstilnih materialov, so navedeni v uvodni opombi 5.
- (8) Uporaba tega materiala je omejena na izdelavo tkanih tkanin, ki se uporabljajo za proizvodnjo papirja.
- (9) Glej uvodno opombo 6.
- (10) Za pletene ali kvačkane izdelke, brez dodatka elastike ali gume, dobljene s šivanjem ali sestavljanjem kosov pletenih ali kvačkanih tkanin (rezanih ali pletenih direktno v oblike) glej uvodno opombo 6.
- (11) SEMII - Registrirani institut za polprevodniško opremo in materiale.
- (12) To pravilo se uporablja do 31.12.2005

### PRILOGA III

#### Vzorci potrdil o prometu blaga EUR.1 in zahtev 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 oziroma plus 8 mm. Uporabljati je treba bel, klejen, brezlesni pisalni papir, z najmanjšo težo 25 gramov na kvadratni meter. Imeti mora ozadje s tiskanim zelenim vzorcem "guilloche" tako, da je vsako ponarejanje z mehanskimi ali kemičnimi sredstvi opazno na prvi pogled.
2. Carinski organi držav pogodbenic si lahko pridržijo pravico, da sami tiskajo potrdila ali pa jih dajo tiskati pooblaščenim tiskarjem. V slednjem primeru se mora vsak obrazec sklicevati na tako pooblastilo. Na vsakem obrazcu morata biti navedeno ime in naslov tiskarja ali oznaka, ki omogoča njegovo identifikacijo. Obrazec mora imeti tudi serijsko številko, tiskano ali ne, ki omogoča njegovo identifikacijo.

**POTRDILO O PROMETU BLAGA EUR.1**

1. Izvoznik (ime, polni naslov, država)	EUR. 1      No A 000 000		
	Predno izpolnite obrazec, preberite navodila na hrbtni strani		
3. Prejemnik (ime, polni naslov, država) (navedba neobvezna)	2. To potrdilo se uporablja za preferencialno menjavo med  in  (navesti države, skupine držav ali teritorije)		
	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 <sup>(1)</sup> ; poimenovanje blaga		9.Bruto teža (kg) ali druga merska enota (l,m <sup>3</sup> ,itd.)	10.Računi (navedba neobvezna)
11.CARINSKA OVEROVITEV Overjena izjava Izvozni dokument (2): Tip.....Št..... Carinski organ: Država ali ozemlje izdaje: ..... ..... Datum: ..... (Podpis)		12.IZJAVA IZVOZNIKA Podpisani izjavljjam, da zgoraj navedeno blago izpolnjuje vse pogoje, potrebne za izdajo tega potrdila.  Kraj in datum: ..... ..... (Podpis)	

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

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

13. ZAHTEVEK ZA KONTROLU, poslati na:	14. REZULTAT KONTROLE
15. Vložen je zahtevek za ugotovitev verodostojnosti in točnosti tega potrdila.	Na podlagi izvedene kontrole je bilo ugotovljeno, da <sup>(1)</sup> :
V _____, dne _____	..... je to potrdilo resnično izdal naveden carinski organ in da so navedbe, ki jih vsebuje točne
V _____, dne _____	..... to potrdilo ne izpolnjuje zahtevanih pogojev o verodostojnosti in točnosti (glej priložene opombe)
_____	V _____, dne _____
_____	Žig
_____	_____ (podpis)
_____	----- (1) Označi z X ustrezno navedbo.

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 EUR.1**

1. Izvoznik (ime, polni naslov, država)	<b>EUR. 1</b> No <b>A</b> 000 000 Predno izpolnite obrazec, preberite navodila na hrbtni strani		
	2. To potrdilo se uporablja za preferencialno menjavo med <hr/> in <hr/> (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 <sup>(1)</sup> ; poimenovanje blaga		9.Bruto teža(kg) ali druga merska enota (l,m <sup>3</sup> ,itd.)	10.Računi (navedba neobvezna)

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

**IZJAVA IZVOZNIKA**

Podpisani, izvoznik blaga, navedenega na prednji strani,

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

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

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

PRILAGAM naslednja dokazila <sup>(1)</sup>:

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

SE ZAVEZUJEM, da bom na zahtevo pristojnih organov predložil vsa dodatna dokazila, ki jih ti štejejo za potrebna za izdajo priloženega potrdila, in se zavezujem, da bom po potrebi soglašal, da ti organi opravijo kakršen koli pregled mojega knjigovodstva in okoliščin izdelave omenjenega blaga;

PROSIM za izdajo priloženega potrdila za to blago.

.....  
(Kraj in datum)

.....  
(Podpis)

---

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

**PRILOGA IV****Besedilo izjave na računu**

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

Angleška inačica:

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

Slovenska inačica:

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

Litvanska inačica:

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

Francoska inačica:

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

Nemška inačica:

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

.....<sup>(3)</sup>  
(Kraj in datum)

.....<sup>(4)</sup>  
(Podpis izvoznika, dodatno mora biti jasno navedeno  
ime osebe, ki je podpisala izjavo)

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

**Skupna izjava  
o pregledu sprememb pravil o poreklu, ki so posledica sprememb v  
Harmoniziranem sistemu**

Če, sledeč spremembam v nomenklaturi, spremembe pravil o poreklu, vzpostavljenе s Sklepom št.1/2001, spreminjajo vsebino katerega koli pravila, ki je obstajalo pred Sklepom št.1/2001, in če se (iz)kaže, da je rezultat take spremembe škodljiv interesom določenih sektorjev, potem, če ena od od pogodbenic tako zahteva v obdobju do vključno 31. decembra 2004, Skupni odbor opravi kot nujno nalogo pregled potrebe po ponovni vzpostavitvi vsebine zadevnega pravila, kot je bila pred Sklepom št.1/ 2001 .

V vsakem primeru Skupni odbor odloči, ali se vsebina zadevnega pravila ponovno vzpostavi ali ne v treh mesecih od datuma, ko mu je ena ali druga pogodbenica dala zahtevek .

Če se vsebina zadevnega pravila ponovno vzpostavi, potem pogodbenice sporazuma tudi določijo pravni okvir, ki je potreben zato, da se zagotovi povrnitev vseh carin, ki so bile plačane za izdelke, uvožene po 1. januarju 2002.

**ADDITIONAL PROTOCOL No. 4  
TO THE FREE TRADE AGREEMENT BETWEEN  
THE REPUBLIC OF SLOVENIA AND THE REPUBLIC  
OF LITHUANIA  
on amendments to the Protocol 3 on rules of  
origin**

The Republic of Slovenia (hereinafter called Slovenia) and the Republic of Lithuania (hereinafter called Lithuania)

Having regard to the Free Trade Agreement between the Republic of Slovenia and the Republic of Lithuania, signed on October 4, 1996 in Vilnius (hereinafter referred to as 'the Agreement') and Protocol 3 to this Agreement concerning the definition of the concept "originating products" and methods of administrative co-operation as amended by Additional Protocol No.1 to this Agreement signed on February 18, 1999 as well as by Additional Protocol No.2 to this Agreement signed on December 21, 1999 and by Additional Protocol No. 3 to this Agreement signed on December 28, 2000,

Having regards to provisions of Article 38 of the Agreement,

Whereas:

(1) Protocol 3 of the Agreement, concerning the definition of the concept of 'originating products' and methods of administrative co-operation, hereinafter referred to as 'the Protocol' has been amended several times since its entry into force and a consolidation of those amendments to the text of the Protocol therefore appears necessary for the sake of clarity and legal certainty of the rules of origin to be applied,

(2) Technical modifications of the processing rules are also required to take account of modifications to the Harmonized Commodity Description and Coding System ("Harmonized System") which take effect from 1 January 2002,

(3) Certain processing requirements for non-originating materials to obtain originating status need to be amended to take account of the lack of production of a certain material within the contracting parties and of the specific conditions in which some products ("monolithic integrated circuits") are to be obtained, implying limited processing operations outside the contracting parties,

(4) Some technical amendments are required in order to correct anomalies in and between the different language versions of the text,

(5) It is therefore appropriate, for the proper functioning of the Agreement and with a view to facilitate the work of users and customs administrations, to incorporate in a new text of the Protocol all the provisions in question.

HAVE DECIDED AS FOLLOWS:

*Article 1*

Protocol 3 of the Agreement, concerning the definition of the concept of 'originating products' and methods of administrative co-operation as amended by Additional Protocol No.1 to this Agreement signed on February 18, 1999 as well as by Additional Protocol No.2 to this Agreement signed on December 21, 1999 and by Additional Protocol No. 3 to this Agreement signed on December 28, 2000 shall be replaced by the text attached hereto.

*Article 2*

This Additional Protocol 4 shall enter into force on the first day of the second month following a receipt of the latter diplomatic note confirming that internal legal requirements for the entry into force of this Additional Protocol have been fulfilled.

This Additional Protocol No. 4 shall be applied provisionally as of 1 January 2002.

Done at Vilnius this 28 day of December 2001 in two authentic copies in the Slovenian, Lithuanian and English languages, all texts being equally authentic. In case of divergences, the English text shall prevail.

For the Republic of Slovenia      For the Republic of Lithuania  
**Dr Dimitrij Rupel, (s)**      **Antanas Valionis, (s)**

**PROTOCOL 3  
CONCERNING THE DEFINITION OF THE  
CONCEPT OF "ORIGINATING PRODUCTS" AND  
METHODS OF ADMINISTRATIVE CO-OPERATION**

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Joint Declaration concerning the review of the changes to the origin rules as a result of the amendments to the Harmonized System

**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 Lithuania 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 in Lithuania;
- (h) "value of originating materials" means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries referred to in Articles 3 and 4 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in Slovenia or in Lithuania;
- (j) "chapters" and "headings" mean 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;

(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;

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

(a) products wholly obtained in Lithuania within the meaning of Article 5;

(b) products obtained in Lithuania incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Lithuania within the meaning of Article 6.

**Article 3 Cumulation in Slovenia**

1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in Slovenia if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein)<sup>1</sup>, the Czech Republic, Estonia, Hungary, Iceland, Lithuania, Latvia, Norway, Poland, Romania, Slovenia, the Slovak Republic, Turkey or in the Community in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between Slovenia and each of these countries, provided that the working or processing carried out in Slovenia goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Slovenia does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Slovenia only where the value added there is greater than 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 product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Slovenia.

3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in Slovenia, retain their origin if exported into one of these countries.

<sup>1</sup> The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

4. The cumulation provided for in this Article may only be applied to materials and products which have acquired originating status by the application of rules of origin identical to those given in this Protocol.

#### Article 4 Cumulation in Lithuania

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Lithuania if such products are obtained there, incorporating materials originating in Bulgaria, Switzerland (including Liechtenstein)<sup>1</sup>, the Czech Republic, Estonia, Hungary, Iceland, Lithuania, Latvia, Norway, Poland, Romania, Slovenia, the Slovak Republic, Turkey or in the Community in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between Lithuania and each of these countries, provided that the working or processing carried out in Lithuania goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Lithuania does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Lithuania only where the value added there is greater than 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 product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Lithuania.

3. Products, originating in one of the countries referred to in paragraph 1, which do not undergo any working or processing in Lithuania, retain their origin if exported into one of these countries.

4. The cumulation provided for in this Article may only be applied to materials and products which have acquired originating status by the application of rules of origin identical to those given in this Protocol.

#### Article 5

##### Wholly obtained products

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

- (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 of Lithuania by their vessels;

- (g) products made aboard their factory ships exclusively from products referred to in (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 (a) to (j).

<sup>1</sup> The Principality of Liechtenstein has a customs union with Switzerland, and is a Contracting Party to the Agreement on the European Economic Area.

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

- (a) which are registered or recorded in Slovenia or in Lithuania;
- (b) which sail under the flag of Slovenia or of Lithuania;
- (c) which are owned to an extent of at least 50 per cent by nationals of Slovenia or of Lithuania, 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 Lithuania 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 Lithuania;
- and
- (e) of which at least 75 per cent of the crew are nationals of Slovenia or of Lithuania.

#### 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 are fulfilled.

The conditions referred to above indicate, for all products covered by the 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. 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 per cent 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 subject to the provisions of Article 7.

#### Article 7

##### Insufficient working or processing

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) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;

- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds,
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

2. All operations carried out either in Slovenia or in Lithuania 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.

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, shall be 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. Except as provided for in Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in Slovenia or in Lithuania.

2. Except as provided for in Articles 3 and 4, where originating goods exported from Slovenia or from Lithuania to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same 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.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside Slovenia or Lithuania on materials exported from Slovenia or from Lithuania and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in Slovenia or in Lithuania or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported;

and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

i) the re-imported goods have been obtained by working or processing the exported materials;

and

ii) the total added value acquired outside Slovenia or Lithuania by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside Slovenia or Lithuania. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside Slovenia or Lithuania by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside Slovenia or Lithuania, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System

8. Any working or processing of the kind covered by the provisions of this Article and done outside Slovenia or Lithuania shall be done under the outward processing arrangements, or similar arrangements.

### 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 Lithuania or through the territories of the other countries referred to in Articles 3 and 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 Lithuania.

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 Articles 3 and 4 and sold after the exhibition for importation in Slovenia or in Lithuania 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 from Lithuania 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 in Lithuania;
- (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 organised 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, in Lithuania or in one of the other countries referred to in Articles 3 and 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 in Lithuania 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 in Lithuania 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 paragraphs 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 apply only 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.

## TITLE V PROOF OF ORIGIN

### Article 16 General requirements

1. Products originating in Slovenia shall, on importation into Lithuania and products originating in Lithuania shall, on importation into Slovenia benefit from the 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, subsequently referred to as the "invoice declaration", 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; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from the 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 authorised representative.

2. For this purpose, the exporter or his authorised 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 hand-written, 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 of Lithuania if the products concerned can be considered as products originating in Slovenia, in Lithuania or in one of the other countries referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 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. They 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 his 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:

EN "ISSUED RETROSPECTIVELY"

LT "IŠDUOTAS PO EKSPORTAVIMO "

SL "IZDANO NAKNADNO".

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:

EN "DUPLICATE"

LT "DUBLIKATAS"

SL "DVOJNIK".

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 in Lithuania, 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 Lithuania. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

## Article 20a

**Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.

2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as "originating" is the same as that which would have been obtained if there had been physical segregation of the stocks.

3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.

4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

6. The customs authorities shall monitor the use made of the authorisation and may withdraw it at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

### 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 EUR 6,000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in Slovenia, in Lithuania or in one of the other countries referred to in Articles 3 and 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 hand-written, 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 authorise any exporter, hereinafter referred to as 'approved 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 all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

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

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

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

### 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 the 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 headings 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 a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 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 shall not exceed EUR 500 in the case of small packages or EUR 1,200 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, in Lithuania

or in one of the other countries referred to in Articles 3 and 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 book-keeping;

(b) documents proving the originating status of materials used, issued or made out in Slovenia or in Lithuania where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in Slovenia or in Lithuania, issued or made out in Slovenia or in Lithuania, 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 in Lithuania in accordance with this Protocol, or in one of the other countries referred to in Articles 3 and 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 euro**

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Slovenia, of Lithuania and of the other countries referred to in Articles 3 and 4 equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(b) or Article 26(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. Slovenia and Lithuania shall be notified of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of Slovenia or of Lithuania. When carrying out this review, the Joint Committee shall 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 euro.

### TITLE VI

#### ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

### Article 31

#### **Mutual assistance**

1. The customs authorities of Slovenia and of Lithuania 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 Lithuania 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 proof of origin 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, in Lithuania or in one of the other countries referred to in Articles 3 and 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 Lithuania 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 in Lithuania 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 movement certificate EUR.1 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 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 Lithuania responsible for questions related to customs and origin matters.

### Article 37 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 the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 6 of the 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading 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 column 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 column 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 is to be applied.

#### Note 3:

3.1. The provisions of Article 6 of the Protocol, concerning products having acquired originating status which are used in the manufacture of other products, shall 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 Lithuania.

#### Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40% of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in Slovenia or in Lithuania from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading 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 Lithuania. 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 uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may 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..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

*Example:*

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; 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 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 products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

**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 which have been carded, combed or otherwise processed, but not spun.

4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 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 headings 5501 to 5507.

**Note 5:**

5.1. Where, for a given product in the list, 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 and which, taken together, represent 10% 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 be applied only 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,
- current-conducting 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 poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl 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 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

*Example:*

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

**Example:**

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 which 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 that their total weight does not exceed 10% of the weight of the fabric.

**Example:**

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric 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 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

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% in respect of this yarn.

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

**Note 6:**

6.1. Where, in the list, reference is made 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% 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 Chapters 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 headings 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;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

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

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(m) in respect of heavy oils of heading 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 desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, 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 of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;

(p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

## ANNEX II

**LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON  
NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT  
MANUFACTURED CAN OBTAIN ORIGINATING STATUS**

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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4  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 are wholly obtained  Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5  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 are wholly obtained  Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	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 are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9  0901  0902	Coffee, tea, maté and spices; except for:  Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion  Tea, whether or not flavoured	Manufacture in which all the materials of Chapter 9 used are wholly obtained  Manufacture from materials of any heading  Manufacture from materials of any heading	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are 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 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 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 are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste  - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506  Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503 - Fats from bones or waste  - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506  Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
ex 1505	- Solid fractions  - Other	Manufacture from materials of any heading, including other materials of heading 1504	
1506	Refined lanolin  Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:  - Solid fractions  - Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained  Manufacture from crude wool grease of heading 1505  Manufacture from materials of any heading, including other materials of heading 1506  Manufacture in which all the materials of Chapter 2 used are 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 from materials of any heading, except that of the product  Manufacture from other materials of headings 1507 to 1515  Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating		
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
1901	Malt extract; food preparations of flour, groats, 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 headings 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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
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:			

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
1903	<ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul> <p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are 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 from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 2008	<ul style="list-style-type: none"> <li>- Nuts, not containing added sugar or spirits</li> <li>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> </ul>	<p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
2009	<ul style="list-style-type: none"> <li>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul> <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		
ex Chapter 21 2101	Miscellaneous edible preparations; except for:  Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture from materials of any heading, except that of the product		
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  <ul style="list-style-type: none"> <li>- Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>- Mustard flour and meal and prepared mustard</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>		
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005		
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>		
ex Chapter 22 2202	<p>Beverages, spirits and vinegar; except for:</p> <p>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 2009</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are 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 from materials of any heading, except 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 are 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 is 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 are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are 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 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or 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 from materials of any heading, except 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 from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ( <sup>1</sup> ) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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; waste oils	Operations of refining and/or one or more specific process(es) ( <sup>2</sup> ) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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) <sup>(3)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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) <sup>(4)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(5)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Note 7.2.

<sup>3</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>4</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

<sup>5</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	"Mischnmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total 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	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total 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	

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.<sup>2</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
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 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading	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	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall 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, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall 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 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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:  - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale  - Other -- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
3003 and 3004	-- Animal blood prepared for therapeutic or prophylactic uses  -- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins  -- Haemoglobin, blood globulins and serum globulins  -- Other  Medicaments (excluding goods of heading 3002, 3005 or 3006): - Obtained from amikacin of heading 2941  - Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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 (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ( <sup>1</sup> )	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ( <sup>2</sup> ) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	

<sup>1</sup> 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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

<sup>2</sup> A "group" is regarded as any part of the heading separated from the rest by a semicolon.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product		
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> <li>- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> <li>- hydrogenated oils having the character of waxes of heading 1516,</li> <li>- fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and</li> <li>- materials of heading 3404</li> </ul> <p>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	<p>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> <li>- Starch ethers and esters</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p>	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		

<sup>1</sup> For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total 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	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 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 from materials of any heading, except those of headings 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
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 or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products		
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - 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 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 plasticisers 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		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	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 from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 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: - 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 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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 (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
	<ul style="list-style-type: none"> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>-- Fusel oil and Dippel's oil</li> <li>-- Mixtures of salts having different anions</li> <li>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> <li>- Other</li> </ul>	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 headings ex 3907 and 3912 for which the rules are set out below:	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ( <sup>1</sup> )	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
ex 3907	<ul style="list-style-type: none"> <li>- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> <li>- Other</li> <li>- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)</li> <li>- Polyester</li> </ul>	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ( <sup>2</sup> ) Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ( <sup>3</sup> ) Manufacture in which the value of all the 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)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		

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

<sup>2</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>3</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content  -- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product  Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ( <sup>1</sup> )  Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ( <sup>2</sup> )	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	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 methacrylic acid partly neutralised with metal ions, mainly zinc and sodium  Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ( <sup>3</sup> )	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 from materials of any heading, except that of the product		
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber		

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

<sup>2</sup> In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

<sup>3</sup> 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 %.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, 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 headings 4011 and 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 from materials of any heading, except 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 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather Or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total 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 from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except 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 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except 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 end-jointed	Planing, sanding or end-jointing	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed	Splicing, planing, sanding or end-jointing		
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing Beadings or mouldings		
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beadings or mouldings		
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  - Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used  Beadings or mouldings		
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409		
ex Chapter 45 4503	Cork and articles of cork; except for:  Articles of natural cork	Manufacture from materials of any heading, except that of the product  Manufacture from cork of heading 4501		
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48  ex 4811 4816  4817  ex 4818	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:  Paper and paperboard, ruled, lined or squared only  Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes  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  Toilet paper	Manufacture from materials of any heading, except that of the product  Manufacture from paper-making materials of Chapter 47  Manufacture from paper-making materials of Chapter 47  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from paper-making materials of Chapter 47		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49 4909	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:  Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except that of the product		
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 from materials of any heading, except those of headings 4909 and 4911  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50 ex 5003 5004 to ex 5006 5007	Silk; except for:  Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed  Silk yarn and yarn spun from silk waste  Woven fabrics of silk or of silk waste:  - Incorporating rubber thread - Other	Manufacture from materials of any heading, except 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 (²) Manufacture from (³):		

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
		<ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper or</li> </ul> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from (¹):</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5111 to 5113	<p>Woven fabrics of wool, of fine or coarse animal hair or of horsehair:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn (²)</p> <p>Manufacture from (³):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper or</li> </ul> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	

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

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

<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
5204 to 5207	Yarn and thread of cotton	Manufacture from ( <sup>1</sup> ): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from single yarn ( <sup>2</sup> ) Manufacture from ( <sup>3</sup> ): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ( <sup>4</sup> ): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread	Manufacture from single yarn ( <sup>5</sup> )	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>4</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>5</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
	- Other	<p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- jute yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper or</li> </ul> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>		
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from <sup>(2)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>		
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(3)</sup></p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper or</li> </ul> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>		
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp		

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

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

<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>4</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3) or (4)
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ( <sup>1</sup> ): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	Manufacture from single yarn ( <sup>2</sup> ) Manufacture from ( <sup>3</sup> ): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ( <sup>4</sup> ): - 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 ( <sup>5</sup> ): - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product

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

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

<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>4</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>5</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
5604	<ul style="list-style-type: none"> <li>- Other</li> </ul> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> <li>- Rubber thread and cord, textile covered</li> <li>- Other</li> </ul>	<p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from <sup>(2)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>		
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from <sup>(3)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>		
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>		
Chapter 57	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> <li>- Of needleloom felt</li> </ul>	<p>Manufacture from <sup>(5)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading 5402,</li> <li>- polypropylene fibres of heading 5503 or 5506, or</li> <li>- polypropylene filament tow of heading 5501,</li> </ul> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing</p>		

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

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

<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>4</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>5</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
	<ul style="list-style-type: none"> <li>- Of other felt</li> <li>- Other</li> </ul>	<p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(2)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn or jute yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning</li> </ul> <p>Jute fabric may be used as a backing</p>		
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(3)</sup></p> <p>Manufacture from <sup>(4)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp or</li> </ul> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>		
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>		
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn		

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

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

<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

<sup>4</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
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		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 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), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
5904	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ( <sup>1</sup> )		
5905	Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn  Manufacture from ( <sup>2</sup> ): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
5906	Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics  - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other	Manufacture from ( <sup>3</sup> ): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp  Manufacture from chemical materials  Manufacture from yarn		

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - 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 5911	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from (¹): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene (²), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene (³), -- yarn of synthetic textile fibres of poly( <i>p</i> -phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn (⁴), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanedieethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp		

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory note 5

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

<sup>3</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

<sup>4</sup> The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	- Other	Manufacture from ( <sup>1</sup> ): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
Chapter 60	Knitted or crocheted fabrics	Manufacture from ( <sup>2</sup> ): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other	Manufacture from yarn ( <sup>3</sup> ) <sup>(4)</sup>  Manufacture from ( <sup>5</sup> ): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp		
ex Chapter 62  ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ( <sup>6</sup> ) <sup>(7)</sup>  Manufacture from yarn ( <sup>8</sup> ) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ( <sup>9</sup> )		
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ( <sup>10</sup> ) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ( <sup>11</sup> )		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>2</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>3</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>4</sup> See Introductory Note 6.<sup>5</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>6</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>7</sup> See Introductory Note 6.<sup>8</sup> See Introductory Note 6.<sup>9</sup> See Introductory Note 6.<sup>10</sup> See Introductory Note 6.<sup>11</sup> See Introductory Note 6.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
6217	<ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Other</li> </ul> <p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul>	<p>Manufacture from unbleached single yarn <sup>(1)</sup><sup>(2)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(3)</sup></p> <p>Manufacture from unbleached single yarn <sup>(4)</sup><sup>(5)</sup> or Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(6)</sup> or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(7)</sup></p> <p>Manufacture from yarn <sup>(8)</sup> or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></p> <p>Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(10)</sup></p>		

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>2</sup> See Introductory Note 6.<sup>3</sup> See Introductory Note 6.<sup>4</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>5</sup> See Introductory Note 6.<sup>6</sup> See Introductory Note 6.<sup>7</sup> See Introductory Note 6.<sup>8</sup> See Introductory Note 6.<sup>9</sup> See Introductory Note 6.<sup>10</sup> See Introductory Note 6.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	(4) or
ex Chapter 63 6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:  Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens  - Other: -- Embroidered  -- Other	Manufacture from materials of any heading, except that of the product  Manufacture from ( <sup>1</sup> ): - natural fibres, or - chemical materials or textile pulp  Manufacture from unbleached single yarn ( <sup>2</sup> ) <sup>(3)</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product Manufacture from unbleached single yarn ( <sup>4</sup> ) <sup>(5)</sup> Manufacture from ( <sup>6</sup> ): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6305	Sacks and bags, of a kind used for the packing of goods		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens  - Other	Manufacture from ( <sup>7</sup> ) <sup>(8)</sup> : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ( <sup>9</sup> ) <sup>(10)</sup>	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	

<sup>1</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>2</sup> See Introductory Note 6.<sup>3</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.<sup>4</sup> See Introductory Note 6.<sup>5</sup> For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.<sup>6</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>7</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>8</sup> See Introductory Note 6.<sup>9</sup> For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.<sup>10</sup> See Introductory Note 6.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex Chapter 64 6406	Footwear, gaiters and the like; parts of such articles; 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 from assemblies of uppers affixed to inner soles or to other sole components of heading 6406  Manufacture from materials of any heading, except 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 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 from materials of any heading, except that of the product  Manufacture from yarn or textile fibres <sup>(1)</sup>  Manufacture from yarn or textile fibres <sup>(2)</sup>
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 from materials of any heading, except 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 from materials of any heading, except that of the product
ex Chapter 68 ex 6803 ex 6812 ex 6814	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:  Articles of slate or of agglomerated slate  Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate  Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from materials of any heading, except that of the product  Manufacture from worked slate  Manufacture from materials of any heading  Manufacture from worked mica (including agglomerated or reconstituted mica)
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70 ex 7003, ex 7004 and ex 7005 7006	Glass and glassware; except for:  Glass with a non-reflecting layer  Glass of heading 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 any heading, except that of the product  Manufacture from materials of heading 7001

<sup>1</sup> See Introductory Note 6.<sup>2</sup> See Introductory Note 6.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3) or	(4)
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(1)</sup>  - Other	Manufacture from non-coated glass-plate substrate of heading 7006	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 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 from materials of any heading, except that of the product or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or  Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or  Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used 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 from materials of any heading, except 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:		

<sup>1</sup> SEMII – Semiconductor Equipment and Materials Institute Incorporated.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 7107, ex 7109 and ex 7111 7116 7117	<ul style="list-style-type: none"> <li>- Unwrought</li> <li>- Semi-manufactured or in powder form</li> <li>Metals clad with precious metals, semi-manufactured</li> <li>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</li> <li>Imitation jewellery</li> </ul>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 72 7207 7208 to 7216 7217 ex 7218, 7219 to 7222 7223 ex 7224, 7225 to 7228 7229	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</p> <p>Wire of other alloy steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> <p>Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224</p> <p>Manufacture from semi-finished materials of heading 7224</p>	
ex Chapter 73 ex 7301	<p>Articles of iron or steel; except for:</p> <p>Sheet piling</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7206</p>	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206		
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 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, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product		
7308	Structures (excluding prefabricated buildings of heading 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 from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product		
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product		
7403	Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements	Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper		
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product		
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex Chapter 75  7501 to 7503	Nickel and articles thereof; except for:  Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product
ex Chapter 76  7601  7602  ex 7616	Aluminium and articles thereof; except for:  Unwrought aluminium  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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium  Manufacture from materials of any heading, except that of the product  Manufacture: - from materials of any heading, except 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 - in which 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 the HS	
ex Chapter 78  7801  7802	Lead and articles thereof; except for:  Unwrought lead: - Refined lead - Other  Lead waste and scrap	Manufacture: - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used  Manufacture from materials of any heading, except that of the product

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
ex Chapter 79	Zinc and articles thereof; except for:  7901 Unwrought zinc  7902 Zinc waste and scrap	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used  Manufacture from materials of any heading, except that of the product
ex Chapter 80	Tin and articles thereof; except for:  8001 Unwrought tin  8002 and 8007 Tin waste and scrap; other articles of tin	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used  Manufacture from materials of any heading, except 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 of the same heading as the product used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:  8206 Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale  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  8208 Knives and cutting blades, for machines or for mechanical appliances	Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or (4)	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total 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: - from materials of any heading, except that of the product, and - 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
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product <sup>(1)</sup>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - 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
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 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	

<sup>1</sup> This rule shall apply until 31.12.2005.

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - 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
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: - from materials of any heading, except that of the product, and - 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
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - 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
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 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product 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 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 - within the above limit, the value of all the materials of the same heading as the product 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 30 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
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: - from materials of any heading, except that of the product, and - 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	
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 - within the above limit, the value of all the materials of heading 8431 used does not exceed 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, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:  - Road rollers  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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	
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product 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 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 - within the above limit, the value of all the materials of the same heading as the product 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 30 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status	
		(3)	or (4)
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 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 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, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are 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 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: - from materials of any heading, except that of the product, and - 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
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or	
			(4)
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:  8501 Electric motors and generators (excluding generating sets)	Manufacture: - from materials of any heading, except that of the product, and - 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 - within the above limit, the value of all the materials of heading 8503 used does not exceed 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
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 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	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 - the value of all the non-originating materials used does not exceed the value of all 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 - the value of all the non-originating materials used does not exceed the value of all 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 - the value of all the non-originating materials used does not exceed the value of all 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 headings 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 (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(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 - within the above limit, the value of all the materials of heading 8523 used does not exceed 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; digital cameras	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 - the value of all the non-originating materials used does not exceed the value of all 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 - the value of all the non-originating materials used does not exceed the value of all 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	
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 - the value of all the non-originating materials used does not exceed the value of all 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 headings 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 - the value of all the non-originating materials used does not exceed the value of all 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 (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
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 - within the above limit, the value of all the materials of heading 8538 used does not exceed 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 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 8517	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 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 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - 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	
8542	Electronic integrated circuits and microassemblies: - Monolithic integrated circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion (in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
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 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		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - 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	
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: - from materials of any heading, except that of the product, and - 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	
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> <li>- With reciprocating internal combustion piston engine of a cylinder capacity:           <ul style="list-style-type: none"> <li>-- Not exceeding 50 cm<sup>3</sup></li> <li>-- Exceeding 50 cm<sup>3</sup></li> <li>- Other</li> </ul> </li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>	
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 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:	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: - from materials of any heading, except that of the product, and - 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	
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except 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 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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, hulls of heading 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - 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	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 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 material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all 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: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		
		(3)	or	(4)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading 9018  Manufacture: - from materials of any heading, except that of the product, and - 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 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: - from materials of any heading, except that of the product, and - 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	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - 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	

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
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 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:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	- Parts and accessories	Manufacture in which:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
	- Other	- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used		
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 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		
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 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		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof, except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 - the value of all the non-originating materials used does not exceed the value of all 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 - within the above limit, the value of all the materials of heading 9114 used does not exceed 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: - from materials of any heading, except that of the product, and - 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	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - 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	
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status (3) or (4)
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 name-plates and the like; prefabricated buildings; except for:  ex 9401 and ex 9403	Manufacture from materials of any heading, except that of the product
9405	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403
9406	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
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:  9503	Manufacture from materials of any heading, except that of the product
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which 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 from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used
ex Chapter 96	Miscellaneous manufactured articles; except for:  ex 9601 and ex 9602	Manufacture from materials of any heading, except that of the product Manufacture from "worked" carving materials of the same heading as the product

HS heading (1)	Description of product (2)	Working or processing, carried out on non-originating materials, which confers originating status		(4)
		(3)	or	
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 that 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used		
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: - from materials of any heading, except that of the product, and - in which 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 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 from materials of any heading, except that of the product		

### Annex III

#### **Specimens of Movement Certificate EUR.1 and application for a movement certificate EUR.1**

##### Printing instructions

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

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; Mark and number; Number and kind of packages <sup>(1)</sup> ; Description of goods		9. Gross mass (kg) or other measure (litres, m <sup>3</sup> ., etc.)	10. Invoice (Optional)
11. CUSTOMS ENDORSEMENT <i>Declaration certified</i> Export document <sup>(2)</sup> Form ..... No ..... Customs office : ..... Issuing country or territory : ..... Place ..... date ..... ..... (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place ..... date ..... ..... (Signature)	

<sup>(1)</sup> If goods are not packed, indicate number of articles or state « in bulk » as appropriate<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

<b>13. Request for verification, to :</b>  Verification of the authenticity and accuracy of this certificate is requested.  Place....., date.....  ..... (Signature)	<b>14. RESULT OF VERIFICATION</b>  Verification carried out shows that this certificate <sup>(1)</sup> <input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).
Stamp	Place....., date.....  ..... (Signature) <small>(1) Insert X in the appropriate box.</small>
	Stamp

## NOTES

1. Certificate 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 EUR.1

<b>1. Exporter</b> (Name, full address, country)		<b>EUR.1</b>	<b>No A 000.000</b>
See notes overleaf before completing this form.			
<b>2. Application for certificate used in preferential trade between</b> ..... <b>and</b> .....			
(Insert appropriate countries or groups of countries or territories)			
<b>3. Consignee</b> (Name, full address, country) (Optional)	<b>4. Country, group of countries or territory in which the products are considered as originating</b>	<b>5. Country, group of countries or territory of destination</b>	
<b>6. Transport details</b> (Optional)	<b>7. Remarks</b>		
<b>8. Item number; Mark and number; Number and kind of packages<sup>(1)</sup> Description of goods</b>		<b>9. Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>	<b>10. Invoice (Optional)</b>

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

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

**UNDERTAKE** to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing 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 ..... , date .....

.....  
(Signature)

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

**ANNEX IV****Text of the invoice declaration**

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

English version:

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

Slovenian version:

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

Lithuanian version:

Šiame dokumente išvardintu prekiu eksportuotojas (muitines liudijimas Nr. ...<sup>(1)</sup>) deklaruoją, kad, jeigu kitaip nenurodyta, tai yra .....<sup>(2)</sup> preferencines kilmes prekes.

French version:

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

German version:

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

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)

<sup>1</sup> When the invoice declaration is made out by an approval exporter, the authorization number of the approved exporter must be enter 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.

<sup>2</sup> Origin of products to be indicated.

<sup>3</sup> These indications may be omitted if the information is contained on the document itself.

<sup>4</sup> In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**Joint Declaration  
concerning the review of the changes to the origin rules as a result of the amendments to the  
Harmonized System**

Where, following the amendments made to the nomenclature, the changes to the origin rules as introduced by Decision No 1/2001 alter the substance of any rule existing prior to Decision 1/2001, and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the Contracting Parties so requests in the period up to and including 31 December 2004, an examination shall be made as a matter of urgency by the Joint Committee, of the need to restore the substance of the rule concerned as it was before Decision 1/2001.

In any case the Joint Committee shall decide to restore, or not to restore, the substance of the rule concerned within a period of three months of the request being made to it by either of the parties to the Agreement.

If the substance of the rule concerned is restored, then the parties to the Agreement shall also provide the legal framework necessary to ensure that any customs duties paid on the products concerned imported after 1 January 2002 can be reimbursed.

3. člen

Za izvajanje dodatnega protokola skrbi Ministrstvo za finance – Carinska uprava Republike Slovenije.

4. člen

Ta uredba začne veljati naslednji dan po objavi v Uradnem listu Republike Slovenije - Mednarodne pogodbe.

Št. 305-31/2002-4  
Ljubljana, dne 18. septembra 2003  
EVA 2003-1811-0060

**Vlada Republike Slovenije**

**mag. Anton Rop I. r.**  
Predsednik

– **Obvestilo o začetku veljavnosti mednarodnih pogodb**

**O B V E S T I L O**  
**o začetku veljavnosti mednarodnih pogodb**

Od 5. septembra 2001 velja Sporazum med Vlado Republike Slovenije in Vlado Italijanske republike o odplačilu določenih dolgov, podpisani 31. maja 2001 v Ljubljani in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 16/01 (Uradni list Republike Slovenije, št. 57/01).

Od 29. decembra 1999 velja Sporazum o znanstvenem in tehnološkem sodelovanju med Vlado Republike Slovenije in Vlado Argentine, podpisani 3. novembra 1997 v Ljubljani in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 10/99 (Uradni list Republike Slovenije, št. 28/99).

Dne 3. februarja 2003 je začel veljati Sporazum med Ministrstvom za obrambo Republike Slovenije in Ministrstvom za nacionalno obrambo Helenske republike o sodelovanju v večnacionalnem centru za usposabljanje za operacije v podporo miru (MPSOTC), podpisani dne 13. marca 2001 v Atenah in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 18/02 (Uradni list Republike Slovenije, št. 67/02).

Dne 21. maja 2003 je začel veljati Sporazum o sodelovanju na področju obrambe med Republiko Slovenijo in Portugalsko republiko, podpisani dne 16. septembra 1998 v Ljubljani in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 5/00 (Uradni list Republike Slovenije, št. 22/00).

Dne 28. julija 2003 je pričel veljati Letni sporazum o financiranju 2002 Posebnega pristopnega programa za kmetijstvo in razvoj podeželja v Republiki Sloveniji (SAPARD) med Komisijo Evropskih skupnosti v imenu Evropske skupnosti in Vlado Republike Slovenije, podpisani dne 7. aprila 2003 v Bruslju in Ljubljani in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 18/03 (Uradni list Republike Slovenije, št. 72/03).

Dne 11. avgusta 2003 je začel veljati Sporazum med Vlado Republike Slovenije in Vlado Italijanske republike o pospeševanju in zaščiti naložb s protokolom, podpisani v Rimu 8. marca 2000 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 17/00 (Uradni list Republike Slovenije, št. 69/00).

Dne 20. avgusta 2003 je začel veljati Memorandum o soglasju med Vlado Republike Slovenije in Vlado Republike Makedonije o strokovni pomoči na področju evropskih zadev, podpisani v Skopju 2. aprila 2003 in objavljen v Uradnem listu Republike Slovenije – Mednarodne pogodbe, št. 19/03 (Uradni list Republike Slovenije, št. 74/03).

Ministrstvo za zunanje zadeve  
Republike Slovenije

**VSEBINA**

57.	Akt o spremembi in dopolnitvi Akta o nasledstvu sporazumov nekdanje Jugoslavije z Zvezo sovjetskih socialističnih republik, ki naj ostanejo v veljavi med Republiko Slovenijo in Rusko federacijo (BRUNSNJ-A)	1125
58.	Uredba o ratifikaciji Dodatnega protokola št. 4 k Sporazumu o prosti trgovini med Republiko Slovenijo in Republiko Litvo o spremembah protokola 3 o pravilih o poreklu blaga	1126
–	Obvestilo o začetku veljavnosti mednarodnih pogodb	1272