

AGREEMENT

BETWEEN THE EFTA STATES AND THE REPUBLIC OF SLOVENIA

PREAMBLE

The Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Swiss Confederation (hereinafter called the EFTA States)

and

the Republic of Slovenia (hereinafter called Slovenia),

Recalling their intention to participate actively in the process of economic integration in Europe and expressing their preparedness to co-operate in seeking ways and means to strengthen this process,

Considering the importance of the links existing between the EFTA States and Slovenia, in particular the Declaration signed in Reykjavík in May 1992, and recognizing the common wish to strengthen these links, thus establishing close and lasting relations,

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

Reaffirming their commitment to pluralistic democracy based on the rule of law, human rights, including rights of persons belonging to minorities, and fundamental freedoms, and recalling their membership in the Council of Europe,

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

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

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

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

Firmly convinced that this Free Trade Agreement will foster the creation of an enlarged and harmonious free trade area within Europe, thus constituting an important contribution to European integration,

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

HAVE DECIDED, in pursuit of the above, to conclude this Agreement:

Article 1 **Objectives**

1. The EFTA States and Slovenia shall, during a transitional period ending on 31 December 2001, gradually establish a free trade area in accordance with the provisions of the present Agreement.
2. The objectives of this Agreement, which is based on trade relations between market economies and on the respect of democratic principles and human rights, are:
 - (a) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the EFTA States and Slovenia and thus to foster in the EFTA States and in Slovenia the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability;
 - (b) to provide fair conditions of competition for trade between the States Parties to this Agreement;
 - (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2 **Scope**

The Agreement shall apply:

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

- (c) to fish and other marine products as provided for in Annex II;

originating in an EFTA State or Slovenia.

Article 3

Rules of origin and co-operation in customs administration

1. Protocol B lays down the rules of origin and methods of administrative co-operation.
2. The States Parties to this Agreement shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Article 4 (Customs duties on imports and charges having equivalent effect), 5 (Basic duties), 6 (Customs duties of a fiscal nature), 7 (Customs duties on exports and charges having equivalent effect), 8 (Quantitative restrictions on imports or exports and measures having equivalent effect), 13 (Internal taxation) and 22 (Re-export and serious shortage) of the Agreement and Protocol B are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.
3. A first review referred to in paragraph 2 will take place before 1 July 1996. Subsequent reviews shall take place at two-yearly intervals. On the basis of these reviews, the States Parties to this Agreement shall decide on the appropriate measures to be taken.

Article 4

Customs duties on imports and charges having equivalent effect

1. No new customs duty on imports or charge having equivalent effect shall be introduced in trade between the EFTA States and Slovenia.
2. The EFTA States shall abolish on the date of entry into force of this Agreement all customs duties on imports and any charges having equivalent effect on products originating in Slovenia, except for products specified in Annex III, for which customs duties on imports and charges having equivalent effect shall be progressively abolished in accordance with the provisions laid down in that Annex.
3. Slovenia shall abolish customs duties on imports and any charges having equivalent effect on products originating in an EFTA State as provided for in Annex IV.

Article 5 **Basic duties**

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied, shall be the Most-Favoured-Nation rate of duty applied on 1 January 1995.
2. If, after 1 January 1995, any tariff reduction is applied on an *erga omnes* basis, in particular reductions implemented as a result of the Uruguay Round of Multilateral Trade Negotiations, such reduced duties shall replace the basic duties referred to in paragraph 1 as from the date when such reductions are applied, or from the entry into force of this Agreement if this is later.
3. The reduced duties calculated in accordance with Article 4 (Customs duties on imports and charges having equivalent effect) shall be applied rounded to the first decimal place or, in case of specific duties, to the second decimal place.

Article 6

Customs duties of a fiscal nature

1. The provisions of Article 4 (Customs duties on imports and charges having equivalent effect) shall also apply to customs duties of a fiscal nature, except as provided for in Protocol C.
2. The States Parties to this Agreement may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

Article 7

Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the EFTA States and Slovenia.
2. The EFTA States shall abolish on the date of entry into force of this Agreement all customs duties on exports and any charges having equivalent effect.
3. Slovenia shall abolish customs duties on exports and charges having equivalent effect as provided for in Annex V.

Article 8

Quantitative restrictions on imports or exports and measures having equivalent effect

1. No new quantitative restriction on imports or exports and measures having equivalent effect shall be introduced in trade between the EFTA States and Slovenia.

2. The EFTA States and Slovenia shall abolish on the date of entry into force of this Agreement quantitative restrictions on imports or exports and measures having equivalent effect, except as provided for in Annex VI.

Article 9

General exceptions

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

Article 10

State monopolies

1. The States Parties to this Agreement shall ensure that any state monopoly of a commercial character be adjusted, subject to the provisions laid down in Protocol D, so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the EFTA States and of Slovenia.

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

Article 11

Technical regulations

The States Parties to this Agreement may, in the Joint Committee, agree

- (a) to hold immediate consultations in case a State Party considers that another State Party has taken measures which are likely to create, or have created, an obstacle to trade;
- (b) to discuss possibilities to co-operate more closely on matters related to removing obstacles. This co-operation may take place in fields related to technical regulations and standardization as well as testing and certification.

Article 12

Trade in agricultural products

1. The States Parties to this Agreement declare their readiness to foster, in so far as their agricultural policies allow, harmonious development of trade in agricultural products.

2. In pursuance of this objective each individual EFTA State and Slovenia have concluded a bilateral arrangement providing for measures to facilitate trade in agricultural products.

3. The States Parties to this Agreement shall apply their regulations in sanitary and phytosanitary matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

Article 13

Internal taxation

1. The States Parties to this Agreement shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in an EFTA State and like products originating in Slovenia.

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

Article 14

Payments

1. Payments relating to trade between an EFTA State and Slovenia and the transfer of such payments to the territory of the State Party to this Agreement, where the creditor resides, shall be free from any restrictions.

2. The States Parties to this Agreement shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium-term credits covering commercial transactions in which a resident participates.

Article 15

Public procurement

1. The States Parties to this Agreement consider the effective liberalization of their respective public procurement markets as an integral objective of this Agreement, as defined in Article 1 (Objectives).

2. As of the entry into force of this Agreement, the EFTA States shall grant companies from Slovenia access to contract

award procedures on their respective public procurement markets according to the Agreement on Government Procurement of 12 April 1979, as amended by a Protocol of Amendments of 2 February 1987, negotiated under the auspices of the General Agreement on Tariffs and Trade. Slovenia shall, taking into account the restructuring and development process of its economy, gradually ensure that companies from the EFTA States have access to contract award procedures on its public procurement market on the same principles.

3. As soon as possible after the entry into force of this Agreement, the States Parties to this Agreement shall progressively develop and adjust the rules, conditions and practices governing the participation in public procurement contracts awarded by public authorities and public undertakings, and by private undertakings which have been granted special or exclusive rights, so as to ensure free access and transparency, and that there is no discrimination between potential suppliers from the States Parties to this Agreement. A full balance of rights and obligations between the States Parties to this Agreement shall be established not later than at the end of the transitional period as defined in Article 1 (Objectives), paragraph 1.

4. The Joint Committee shall agree on the practical modalities for this development including, inter alia, scope, timetable and rules to be applied.

5. The States Parties to this Agreement concerned shall endeavour to accede to the relevant Agreements negotiated under the auspices of the General Agreement on Tariffs and Trade during the Tokyo Round as well as to the Agreement on Government Procurement (GPA) at Annex IV to the Marrakesh Agreement Establishing the World Trade Organization.

Article 16

Protection of intellectual property

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

2. The States Parties to this Agreement shall not grant treatment less favourable to each others' nationals in the field of intellectual property than that accorded to nationals of any other State. Any advantage, favour, privilege or immunity, deriving from:

- (a) bilateral agreements in force for a State Party to this Agreement at the entry into force of this Agreement as notified to the other States Parties by 31 December 1995,

- (b) existing and future multilateral agreements and agreements with the European Community, to which not all the States Parties to this Agreement are Parties,

may be exempted from this obligation, provided that it does not constitute an arbitrary or unjustifiable discrimination of nationals of the other States Parties. The provisions of subparagraph (b) may be subject to consultations and, if need be, to review upon request of any State Party to this Agreement, with a view to taking into account future developments.

3. Two or more States Parties to this Agreement may conclude further agreements exceeding the requirements of this Agreement, provided that such agreements shall be open to all other States Parties to this Agreement on terms equivalent to those under the agreements and that they shall be ready to enter into good faith negotiations to this end.

4. The States Parties to this Agreement agree, upon request of an EFTA State or Slovenia, to review the provisions on the protection of intellectual property rights contained in the present Article and in Annex VII, with a view to further improve levels of protection and to avoid or remedy trade distortions caused by actual levels of protection of intellectual property rights.

Article 17

Rules of competition concerning undertakings

1. The following are incompatible with the proper functioning of this Agreement in so far as they may affect trade between an EFTA State and Slovenia:

- (a) all agreements between undertakings, decisions by associations of undertakings and concerted practices between undertakings which have as their object or effect the prevention, restriction or distortion of competition;
- (b) abuse by one or more undertakings of a dominant position in the territories of the States Parties to this Agreement as a whole or in a substantial part thereof.

2. The provisions of paragraph 1 shall also apply to the activities of public undertakings, and undertakings for which the States Parties to this Agreement grant special or exclusive rights, in so far as the application of these provisions does not obstruct the performance, in law or in fact, of the particular public tasks assigned to them.

3. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraphs 1 and 2, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 25 (Procedure for the application of safeguard measures).

Article 18

State aid

1. Any aid granted by a State Party to this Agreement or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it may affect trade between an EFTA State and Slovenia, be incompatible with the proper functioning of this Agreement.
2. Any practices contrary to paragraph 1 should be assessed on the basis of the criteria set out in Annex VIII.
3. The States Parties to this Agreement shall ensure transparency of state aid measures by exchanging information as provided in Annex IX.
4. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraph 1, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 25 (Procedure for the application of safeguard measures).

Article 19

Dumping

If an EFTA State finds that dumping within the meaning of Article VI of the General Agreement on Tariffs and Trade 1994 is taking place in trade with Slovenia, or if Slovenia finds that dumping within this meaning is taking place in trade with an EFTA State, the State Party concerned may take appropriate measures against this practice in accordance with the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 and with the procedure laid down in Article 25 (Procedure for the application of safeguard measures).

Article 20

Emergency action on imports of particular products

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

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the importing State Party to this Agreement, or
- (b) serious disturbances in any related sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,

the State Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 25 (Procedure for the application of safeguard measures).

Article 21

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 4 (Customs duties on imports and charges having equivalent effect) may be taken by Slovenia in the form of increased customs duties.
2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.
3. Customs duties on imports applicable in Slovenia to products originating in the EFTA States introduced by these measures may, after the introduction of these measures, not exceed 25% ad valorem and shall maintain an element of preference for products originating in the EFTA States. They may not exceed customs duties levied on imports to Slovenia of similar goods from any other countries. The total value of imports of the products which are subject to these measures may not exceed 15% of total imports of industrial products from the EFTA States as defined in Article 2 during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest at the expiration of the transitional period as defined in Article 1 (Objectives), paragraph 1.

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

6. Slovenia shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the EFTA States, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures Slovenia shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties at equal annual rates starting at the latest two years after their introduction. The Joint Committee may decide on a different schedule.

Article 22

Re-export and serious shortage

Where compliance with the provisions of Article s 7 (Customs duties on exports and charges having equivalent effect) and 8 (Quantitative restrictions on imports or exports and measures having equivalent effect) leads to:

- (a) re-export towards a third country against which the exporting State Party to this Agreement maintains for the product concerned quantitative export restrictions, export duties or measures or charges having equivalent effect; or
- (b) a serious shortage, or threat thereof, of a product essential to the exporting State Party to this Agreement;

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting State Party, that State Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 25 (Procedure for the application of safeguard measures). The measures shall be non-discriminatory and be eliminated when conditions no longer justify their maintenance.

Article 23

Balance of payments difficulties

1. Where an EFTA State or Slovenia is in serious balance of payments difficulties, or under imminent threat thereof, the EFTA State or Slovenia, as the case may be, may, in accordance with the conditions established under the General Agreement on Tariffs and Trade 1994, adopt trade restrictive measures, which shall be of limited duration and non-discriminatory, and may not go beyond what is necessary to remedy the balance of payments situation. Preference shall be given to price-based measures which shall be progressively relaxed as balance of payments conditions improve and eliminated when conditions no longer justify their maintenance. The EFTA State or Slovenia, as the case may be, shall inform the other States Parties to this Agreement and the Joint Committee forthwith of their introduction and of a time schedule for their removal.

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

Article 24

Arbitration Procedure

1. Disputes between States Parties to this Agreement, relating to its interpretation or application, which have not been settled through negotiation or in the Joint Committee within a reasonable period of time, may be referred to arbitration by any State party to the dispute by means of a written notification addressed to the other State party to the dispute. A copy of this notification shall be communicated to all States Parties to this Agreement.

2. The constitution and functioning of the arbitral tribunal is governed by Annex X.

Article 25

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of the present Article, the States Parties to this Agreement shall endeavour to solve any differences between them through direct consultations, and inform the other States Parties to this Agreement thereof.

2. Without prejudice to paragraph 6 of the present Article, a State Party which considers resorting to safeguard measures shall promptly notify the other States Parties and the Joint Committee thereof and supply all relevant information. Consultations between the States Parties to this Agreement shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.

3. (a) As regards Articles 17 (Rules of competition concerning undertakings) and 18 (State aid), the States Parties concerned shall give to the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the State Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement after consultations, or after thirty days following referral for such consultations, the State Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

(b) As regards Articles 19 (Dumping), 20 (Emergency action on imports of particular products) and 22 (Re-export and serious shortage), the Joint Committee shall examine the case or the situation and may take any decision needed to put an end to the difficulties notified by the State Party concerned. In the absence of such a decision within thirty days of the matter being referred to the Joint Committee, the State Party concerned may adopt the measures necessary in order to remedy the situation.

(c) As regards Article 31 (Fulfilment of obligations), the State Party concerned shall supply the Joint Committee with all relevant information required for a thorough examination of the situation with a view to seeking a commonly acceptable solution. If the Joint Committee fails to reach such a solution or if a period of three months has elapsed from the date of notification, the State Party concerned may take appropriate measures.

4. The safeguard measures taken shall be notified immediately to the States Parties to this Agreement and to the Joint Committee. They shall be restricted with regard to their

extent and to their duration to what is strictly necessary in order to rectify the situation giving rise to their application and shall not be in excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of the Agreement. The measures taken by Slovenia against an action or an omission of an EFTA State may only affect the trade with that State. The measures taken against an action or omission of Slovenia may be only taken by that or those EFTA States the trade of which is affected by the said action or omission.

5. The safeguard measures taken shall be the object of regular consultations within the Joint Committee with a view to their relaxation, substitution or abolition, when conditions no longer justify their maintenance.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the State Party concerned may, in the cases of Article s 19 (Dumping), 20 (Emergency action on imports of particular products) and 22 (Re-export and serious shortage) and in cases of state aid having a direct and immediate incidence on trade between the States Parties, apply forthwith the precautionary and provisional measures strictly necessary to remedy the situation. The measures shall be notified without delay and consultations between the States Parties to this Agreement shall take place as soon as possible within the Joint Committee.

Article 26

Security exceptions

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

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

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

Article 27

The Joint Committee

1. The implementation of this Agreement shall be supervised and administered by a Joint Committee which shall simultaneously act under the Reykjavik Declaration.
2. For the purpose of the proper implementation of the Agreement, the States Parties to this Agreement shall exchange information and, at the request of any State Party to this Agreement, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the EFTA States and Slovenia.
3. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

Article 28

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but normally once a year. Each State Party to this Agreement may request that a meeting be held.
2. The Joint Committee shall act by common agreement.
3. If a representative in the Joint Committee of a State Party to this Agreement has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no later date is contained therein, on the date the lifting of the reservation is notified.
4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, inter alia, contain provisions for convening meetings and for the designation of the Chairman and his/her term of office.
5. The Joint Committee may decide to set up such sub-committees and working parties as it considers necessary to assist it in accomplishing its tasks.

Article 29

Evolutionary clause

1. Where a State Party to this Agreement considers that it would be useful in the interests of the economies of the States Parties to this Agreement to develop and deepen the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the States

Parties to this Agreement. The States Parties to this Agreement may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

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

Article 30

Services and Investment

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

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

Article 31

Fulfilment of obligations

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

2. If an EFTA State considers that Slovenia has, or if Slovenia considers that an EFTA State has failed to fulfil an obligation under this Agreement, the State Party concerned may take the appropriate measures under the conditions and in accordance with the procedures laid down in Article 25 (Procedure for the application of safeguard measures).

Article 32

Annexes and Protocols

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

Article 33

Trade relations governed by this Agreement

This Agreement applies to trade relations between, on the one side, the individual EFTA States and, on the other side,

Slovenia, but not to the trade relations between individual EFTA States, except if otherwise provided for in this Agreement.

Article 34

Territorial application

This Agreement shall apply to the territories of the States Parties to the Agreement.

Article 35

Customs unions, free trade areas and frontier trade

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

Article 36

Amendments

Amendments to this Agreement other than those referred to in Article 32 (Annexes and Protocols) which are approved by the Joint Committee shall be submitted to the States Parties to this Agreement for acceptance and shall enter into force if accepted by all the States Parties to this Agreement. The instruments of acceptance shall be deposited with the Depositary.

Article 37

Accession

1. Any State, Member of the European Free Trade Association, may accede to this Agreement, provided that the Joint Committee decides to approve its accession, to be negotiated between the acceding State and the States Parties concerned, on such terms and conditions as may be set out in that decision. The instrument of accession shall be deposited with the Depositary.

2. In relation to an acceding State, the Agreement shall enter into force on the first day of the third month following the deposit of its instrument of accession.

Article 38

Withdrawal and expiration

1. Each State Party to this Agreement may withdraw therefrom by means of a written notification to the Depositary. The withdrawal shall take effect six months after the date on which the notification is received by the Depositary.

2. If Slovenia withdraws, the Agreement shall expire at the end of the notice period, and if all EFTA States withdraw it shall expire at the end of the latest notice period.

3. Any EFTA Member State which withdraws from the Convention establishing the European Free Trade Association shall *ipso facto* on the same day as the withdrawal takes effect cease to be a State Party to this Agreement.

Article 39

Entry into force

1. This Agreement shall enter into force on 1 July 1995 in relation to those Signatory States which by then have deposited their instruments of ratification or acceptance with the Depositary, provided that Slovenia is among the States that have deposited their instruments of ratification or acceptance.

2. In relation to a Signatory State depositing its instrument of ratification or acceptance after 1 July 1995, this Agreement shall enter into force on the first day of the second month following the deposit of its instrument, provided that in relation to Slovenia the Agreement enters into force at the latest on the same date.

3. Any Signatory State may already at the time of signature declare that, during an initial phase, it shall apply the Agreement provisionally, if the Agreement cannot enter into force in relation to that State by 1 July 1995. For an EFTA State provisional application is only possible provided that in relation to Slovenia the Agreement has entered into force, or that Slovenia is applying the Agreement provisionally.

Article 40

Depositary

The Government of Norway, acting as Depositary, shall notify all States that have signed or acceded to this Agreement of the deposit of any instrument of ratification, or provisional application, acceptance or accession, as well as of the entry into force of this Agreement, of its expiry or of any withdrawal therefrom.

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

DONE at Bergen, this 13th day of June 1995, in a single authentic copy in the English language which shall be deposited with the Government of Norway. The Depositary shall transmit certified copies to all Signatory States and States acceding to this Agreement.

For the Republic of Iceland
Halldór Asgrímsson, (s)

For the Republic of Slovenia
Janko Deželak, (s)

For the Principality of Liechtenstein
Dr. Andrea Willi, (s)

For the Kingdom of Norway
Grete Knudsen, (s)

For the Swiss Confederation
J.-P. Delamuraz, (s)

ANNEX I

referred to in sub-paragraph (a) of Article 2

SCOPE

Products falling within Chapters 25 – 97 of the Harmonized Commodity Description and Coding System (HS) to which this Agreement does not apply when imported into the EFTA States or Slovenia as specified against each product.

HS Heading No.	Description of Products	Excluded when imported into
35.01	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	– Casein	Liechtenstein Switzerland Slovenia
ex 3501.90	– Other: – – Other than casein glues	Liechtenstein Switzerland Slovenia
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
ex 3502.10	– Egg albumin: – – Other than unfit, or to be rendered unfit, for human consumption	All EFTA States Slovenia
ex 3502.90	– Other: – – Milk albumin (lactalbumin), other than unfit, or to be rendered unfit, for human consumption	All EFTA States Slovenia
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	Liechtenstein Switzerland
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)	Liechtenstein Switzerland

PROTOCOL A

concerning products referred to in sub-paragraph (b) of Article 2

SCOPE

Article 1

The provisions of the Agreement shall apply to the products listed in Table I.

Article 2

In order to take account of differences in the cost of the agricultural raw materials incorporated in the goods specified in the Tables referred to in Articles 3 and 4, the Agreement does not preclude:

- (i) the levying, upon import, of a variable component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted upon export.

Article 3

1. For products listed in Tables II, III and IV, originating in Slovenia, the respective EFTA State shall accord the concessions indicated in those Tables.

2. The treatment to be accorded by Iceland is laid down in Table III. The customs duties are indicated in List 1 and the duties of a fiscal nature in List 2 of the Table. Iceland may, however, replace these duties with other price compensation measures in accordance with Article 2 but any such action shall not result in a treatment less favourable for Slovenia than that accorded by Iceland to the European Community.

Article 4

For products listed in Table V, originating in an EFTA State, Slovenia shall accord a treatment not less favourable than that accorded to the European Community or any other country, except for the States of the former Yugoslavia.

Article 5

1. The EFTA States shall notify Slovenia and Slovenia shall notify the EFTA States of all price compensation measures applied under Article 2 of this Protocol.

2. Slovenia and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 6

The EFTA States and Slovenia shall review at two-yearly intervals the development of their trade in products covered by this Protocol. A first review shall take place at the latest after the introduction of any changes in the relations with the European Community. In the light of these reviews and taking into account the arrangements between the Parties and the European Community in this field and in WTO, the EFTA States and Slovenia shall decide on possible changes to the product coverage of this Protocol as well as on a possible development of the rules concerning price compensation systems.

Table I to Protocol A

Heading No	H.S. Code	Description of products
14.04		Vegetable products not elsewhere specified or included:
	1404.20	– Cotton linters
15.16		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:
	ex 1516.20	– Vegetable fats and oils and their fractions: – – Hydrogenated castor oil, so called "opal-wax"
15.18		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:
	ex 1518.00	– Linosyn

Table II to Protocol A

LIECHTENSTEIN, SWITZERLAND

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: – Yogurt:	
10.10	– – Containing cocoa	vl
10.20	– – Flavoured or containing added fruit	100.–
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:	
40.00	– Sweet corn	vl
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, whether or not modified, derived from vegetable products:	
ex 31.00	– – Agar-agar – Modified	FREE
	– – Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	– – – For technical uses – Modified	FREE
ex 32.90	– – – Other – Modified	FREE
ex 39.00	– – Other – Modified	FREE
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: – Industrial monocarboxylic fatty acids:	
13.00	– – Tall oil fatty acids	FREE
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:	
50.00	– Chemically pure fructose – Other, including invert sugar:	FREE
ex 90.10	– – Solid – Chemically pure maltose	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa: – Chewing gum, whether or not sugar- coated:	
10.10	– – Containing more than 70% by weight of sucrose	vl
10.20	– – Containing more than 60% but not more than 70% by weight of sucrose	vl

vl = variable levy

(*) Alcoholic products are liable to the taxes laid down in the Alcohol Legislation

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
10.30	-- Containing not more than 60% by weight of sucrose	vl
	-- Other:	
90.10	-- White chocolate	vl
90.20	-- Sugar confectionery of all kinds, containing fruit (including fruit pastes, nougat, marzipan and the like)	vl
	-- Sugar confectionery of all kinds made from licquorice juice, containing, by weight of sucrose:	
90.31	--- More than 10%	vl
	-- Other moulded sugar confectionery:	
	--- Not containing milk fats or vegetable fats, containing by weight of sucrose:	
90.41	---- More than 70%	vl
90.42	---- More than 50% but not more than 70%	vl
90.43	---- Not more than 50%	vl
90.50	--- Containing vegetable fats but not containing milk fats	vl
90.60	--- Containing milk fats	vl
	-- Other, containing by weight of sucrose:	
90.91	--- More than 70%	vl
90.92	--- More than 50% but not more than 70%	vl
90.93	--- Not more than 50%	vl
1806	Chocolate and other food preparations containing cocoa:	
	-- Cocoa powder, containing added sugar or other sweetening matter:	
10.10	-- Containing 65% or more by weight of sucrose	vl
10.20	-- Containing not more than 65% by weight of sucrose	vl
	-- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	-- Other:	
	--- In bulk blocks:	
	---- Containing ingredients derived from milk, containing by weight of milk fats:	
20.91	----- More than 6%	vl
20.92	----- More than 3% but not more than 6%	vl
20.93	----- Not more than 3%	vl
20.94	---- Not containing ingredients derived from milk	vl
	--- Other:	
	---- Containing ingredients derived from milk:	
20.95	----- Containing fats other than milk fats (whether or not containing milk fats)	vl
20.96	----- Other	vl
	---- Not containing ingredients derived from milk:	
20.97	----- Containing fats	vl
20.99	----- Other	vl
	-- Other, in blocks, slabs or bars:	
	-- Filled:	

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
	--- Containing ingredients derived from milk:	
31.11	---- Containing fats other than milk fats (whether or not containing milk fats)	vl
31.19	---- Other	vl
	--- Not containing ingredients derived from milk:	
31.21	---- Containing fats	vl
31.29	---- Other	vl
	-- Not filled:	
	--- Milk chocolate, containing by weight of milkfats:	
32.11	---- More than 6%	vl
32.12	---- More than 3% but not more than 6%	vl
32.13	---- Not more than 3%	vl
32.90	--- Other	vl
	-- Other:	
	-- Containing ingredients derived from milk:	
90.11	--- Containing fats other than milk fats (whether or not containing milk fats)	vl
90.19	--- Other	vl
	-- Not containing ingredients derived from milk:	
90.21	--- Containing fats	vl
90.29	--- Other	vl
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	-- Preparations for infant use, put up for retail sale:	
	-- Containing goods of headings Nos. 0401 to 0404:	
10.11	--- Containing by weight more than 12% of milkfats	vl
10.12	--- Containing by weight more than 3% but not more than 12% of milkfats	vl
10.13	--- Not containing milkfats or containing by weight not more than 3% of milkfats	vl
	-- Not containing goods of headings Nos. 0401 to 0404:	
10.21	--- Containing sugar	vl
10.22	--- Not containing sugar	vl
	-- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:	
	-- Other, containing goods of headings Nos. 0401 to 0404:	
ex 20.81	--- Containing by weight more than 25% of milkfats	
	-- In containers of a weight not exceeding 2 kg	vl
ex 20.82	--- Containing by weight more than 12% but not more than 25% of milkfats	
	-- In containers of a weight not exceeding 2 kg	vl
20.83	--- Containing by weight not more than 12% of milkfats	vl

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
	-- Other, not containing goods of headings Nos. 0401 to 0404:	
ex 20.91	--- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	vl
ex 20.92	--- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	vl
	--- Not containing milkfats or containing by weight not more than 12% of milkfats:	
20.93	---- Containing fats	vl
20.99	---- Other	vl
	-- Other:	
	--- Malt extracts, of a dry content of:	
90.51	---- More than 80%	vl
90.52	---- Not more than 80%	vl
	--- Food preparations of goods of headings Nos. 0401 to 0404, other than in powder, granules or other solid forms:	
	---- Other:	
	----- Containing milkfats, of a milkfat content by weight of:	
90.71	----- More than 50%	vl
90.72	----- More than 20% but not more than 50%	vl
90.73	----- More than 3% but not more than 20%	vl
90.74	----- Not more than 3%	vl
90.75	----- Not containing milkfats	vl
	--- Preparations of goods of headings Nos. 0401 to 0404 (other than preparations of tariff items 1901.9061 to 1901.9075):	
ex 90.81	---- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	vl
ex 90.82	---- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	vl
90.89	---- Other	vl
	--- Other preparations:	
ex 90.91	---- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	vl
ex 90.92	---- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	vl
	---- Not containing milkfats or containing by weight less than 12% of milkfats:	
	----- Of cereal flours, meals, starch or malt extracts:	
90.93	----- Containing fats	vl
90.94	----- Not containing fats	vl
	----- Other:	
90.95	----- Containing fats	vl
	----- Not containing fats:	

HS Heading No.		Description of products	Rate of Duty(*) fr/100 kg gross
1902	90.96	----- Containing sugar or eggs	vl
	90.99	----- Other	vl
		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:	
		– Uncooked pasta, not stuffed or otherwise prepared:	
	11.00	-- Containing eggs	vl
	19.00	-- Other	vl
	20.00	– Stuffed pasta, whether or not cooked or otherwise prepared	vl
	30.00	– Other pasta	vl
		– Couscous:	
	40.10	-- Uncooked, unprepared	vl
1903 .00 00	40.90	-- Other	vl
		Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	
		– Made of potato starch	4.–
		– Other	2.–
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, pre-cooked or otherwise prepared:	
		– Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
	10.10	-- "Müesli" type preparations	vl
	10.90	-- Other	20.–
		– Other:	
		-- Other:	
	90.20	--- Parboiled rice	24.–
	90.90	--- Other	vl
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:	
		– Crispbread:	
	10.10	-- Not containing added sugar or other sweetening matter	vl
	10.20	-- Containing added sugar or other sweetening matter	vl
		– Gingerbread and the like:	
	20.10	-- Containing milkfats	vl
	20.20	-- Containing other fats	vl
	20.30	-- Not containing fat	vl
		– Sweet biscuits; waffles and wafers:	
		-- Sweet biscuits:	
	30.11	--- Containing milkfats	vl
	30.19	--- Other	vl
		-- Waffles and wafers:	
	30.21	--- Not containing added sugar or other sweetening matter	vl
	30.22	--- Containing added sugar or other sweetening matter	vl
		– Rusks, toasted bread and similar toasted products:	

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
40.10	-- Not containing added sugar or other sweetening matter	vl
	-- Containing added sugar or other sweetening matter:	
40.21	--- Rusks	vl
40.29	--- Other	vl
	-- Other:	
	-- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:	
	--- Not put up for retail sale:	
90.11	---- Bread crumbs	vl
90.12	---- Other	vl
	--- Put up for retail sale:	
90.13	---- Matzos	vl
90.14	---- Bread crumbs	vl
90.19	---- Other	vl
90.20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products	32.-
	-- Other:	
90.92	--- Other, not containing added sugar or other sweetening matter	vl
	--- Other, containing added sugar or other sweetening matter:	
90.93	---- Containing milkfat	vl
90.94	---- Containing other fats	vl
90.95	---- Not containing fat	vl
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	-- Other:	
	-- Vegetables and other edible parts of plants:	
90.21	--- Sweet corn (Zea mays var.saccharata)	vl
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:	
	-- Other vegetables and mixtures of vegetables:	
	-- In containers, of a weight not exceeding 5 kg:	
90.23	--- Sweet corn (Zea mays var.saccharata)	vl
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
	-- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, consisting mainly of potatoes:	
20.11	--- Containing by weight more than 80% of potatoes	vl
20.12	--- Containing by weight not more than 80% of potatoes	vl
80.00	-- Sweet corn (Zea mays var.saccharata)	vl
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	-- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.10	--- Peanut butter	vl

HS Heading No.		Description of products	Rate of Duty(*) fr/100 kg gross
		– Other, including mixtures other than those of subheading No. 2008.19:	
	91.00	– – Palm hearts	FREE
		– – Mixtures:	
	92.10	– – – "Müesli" type preparations with a basis of unroasted cereal flakes	vl
		– – Other:	
		– – – Other:	
	99.93	– – – – Corn, other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	vl
2101		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:	
		– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	10.90	– – Other	vl
		– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
	20.90	– – Other	vl
ex	30.00	– Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof:	
		– – Whole or in pieces	1.60
		– – Other	29.–
2102		Yeasts (active or inactive); other single– cell micro–organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
ex	20.00	– Inactive yeasts; other single–cell micro–organisms, dead:	
		– – Yeasts, natural, dead	4.–
2103		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	10.00	– Soya sauce	FREE
	20.00	– Tomato ketchup and other tomato sauces	FREE
	90.00	– Other	FREE
2104		Soups and broths and preparations therefor; homogenised composite food preparations:	
	10.00	– Soups and broths and preparations therefor	FREE
2105		Ice cream and other edible ice, whether or not containing cocoa	
		– Containing cocoa	vl ⁽¹⁾
		– Other	vl ⁽²⁾
2106		Food preparations not elsewhere specified or included:	
		– Protein concentrates and textured protein substances:	
	10.11	– – Containing milkfats, other fats or sugar	vl
	10.19	– – Other	vl
		– Other:	

1 Switzerland applies until further notice instead of the variable levy a fixed rate of Fr. 47.50.

2 Switzerland applies until further notice instead of the variable levy a fixed rate of Fr. 100.–.

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
	-- Non-alcoholic mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
90.21	--- Containing added sugar or other sweetening matter, containing by weight more than 60% of sucrose	vl
90.22	--- Containing added sugar or other sweetening matter, containing by weight more than 50% but not more than 60% of sucrose	vl
90.23	--- Containing added sugar or other sweetening matter, containing by weight not more than 50% of sucrose	vl
90.24	--- Not containing added sugar or other sweetening matter	vl
90.30	-- Protein hydrolysates and yeast autolysates	20.–
90.40	-- Chewing-gum and sweets, tablets, pastilles and similar products, not containing sugar	vl
	-- Other food preparations:	
	--- Other:	
	---- Containing by weight, of milkfats:	
90.81	----- More than 50%	vl
90.82	----- More than 20% but not more than 50%	vl
90.83	----- More than 3% but not more than 20%	vl
90.84	----- Not more than 3%, not including articles of heading No. 2106.9091	vl
	---- Containing other fats, of a fat content of:	
90.91	----- More than 40%	vl
90.92	----- More than 10%, but not more than 40%	vl
90.93	----- Not more than 10%	vl
	---- Not containing fats:	
	----- Containing by weight, of sugar:	
90.94	----- More than 50%	vl
90.95	----- Not more than 50%	vl
90.96	----- Containing cereals, malt extracts or eggs (not containing sugar)	vl
90.99	----- Other	vl
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:	
10.00	-- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	6.40
	-- Other:	
90.90	--- Other	6.40
2203	Beer made from malt ⁽¹⁾	
00.10	-- In containers holding more than 2 hl	6.–
00.20	-- In containers holding more than 2 l but not more than 2 hl	3.50
	-- In containers holding not more than 2 l:	
00.31	--- In glass bottles	6.–
00.39	--- Other	8.–

1 Additional duty (barley and other brewing raw materials)

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances: – In containers holding 2 l or less:	
10.10	– – Of an alcoholic strength by volume not exceeding 18% vol	FREE
10.20	– – Of an alcoholic strength by volume exceeding 18% vol	FREE
	– Other:	
90.10	– – Of an alcoholic strength by volume not exceeding 18% vol	FREE
90.20	– – Of an alcoholic strength by volume exceeding 18% vol	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: – Other:	
ex 90.90	– – Other	
	– Liqueurs and other sweetened alcoholic beverages, even flavoured spirits: containing sugar or eggs	45.–
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: – Other polyhydric alcohols:	
43.00	– – Mannitol	vl
44.00	– – D–glucitol (sorbitol)	vl
ex 2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: – Esters of mannitol or sorbitol	FREE
ex 2916	Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: – Esters of mannitol or sorbitol	FREE
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives: – Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 19.00	– – Other	
	– Itacon acids, its salts and esters	FREE
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: – Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
11.00	– – Lactic acid, its salts and esters	FREE
14.00	– – Citric acid	FREE
15.00	– – Salts and esters of citric acid	FREE
16.00	– – Gluconic acid, its salts and esters	FREE
ex 19.00	– – Other:	
	– Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters	FREE

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
2932	Heterocyclic compounds with oxygen hetero- atom(s) only: – Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19.00	– – Other: – Anhydrates of mannite or sorbite (e.g.sorbitan) not including maltol and isomaltol	FREE
ex 90.00	– Other: – Alphamethylglucosid	FREE
ex 2940.00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 2937, 2938 or 2939: – Sorbose, its salts and esters	FREE
2941	Antibiotics:	
ex 10.00	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof: – Penicilline ⁽¹⁾	FREE
3001	Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 90.00	– Other: – Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
ex 90.00	– Other: – Casein glues	15.–
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10.00	– Dextrins and other modified starches – Esterified or etherified starches ⁽²⁾	FREE
	– Other ⁽²⁾	4.80
20.00	– Glues ⁽²⁾	4.80
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10.00	– Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg – On the basis of emulsions of sodium silicates	FREE
	– Other:	
ex 99.00	– – Other – On the basis of emulsions of sodium silicates	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 90.00	– Other	

1. Subject to health legislation

2. Products for animal feeding are in addition subject to price supplements in accordance with the Federal law of agriculture

HS Heading No.	Description of products	Rate of Duty(*) fr/100 kg gross
	– Prepared enzymes containing substances with nutritive value	vl
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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:	
ex 10.00	– With a basis of a amylaceous substances	
	– Prepared saizing agents; prepared primer	FREE
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 10.00	– Prepared binders for foundry moulds or cores	
	– On the basis of artificial resins	FREE
60.00	– Sorbitol other than that of subheading No. 2905.44	FREE
	– Other:	
ex 90.90	– – Other	
	– Products of cracking of sorbitol	FREE
3911	Petroleum resins, coumarone–indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
	– Petroleum resins, coumarone–resins, indene–resins, coumarone–indene resins and polyterpenes:	
ex 10.10	– – In dispersion or solution not in water– medium	
	– Glues on the basis of emulsions of these resins	FREE
ex 10.90	– – Other	
	– Glues on the basis of emulsions of these resins	FREE
ex 90.00	– Other	
	– Glues on the basis of emulsions of these resins	FREE
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
ex 90.00	– Other	
	– Dextrins and other products than hardened protein	FREE

Table III to Protocol A

ICELAND

List 1

Icelandic Customs Tariff heading No.	Description of Products	Icelandic Rate of duty %
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	– Yogurt:	
0403.1001	– – Containing cocoa	40
0403.1003	– – As beverage	40
	– Other:	
0403.9001	– – Containing cocoa	40
0403.9003	– – As beverage	40
1704	Sugar confectionary (including white chocolate), not containing cocoa:	
1704.1000	– Chewing gum, whether or not sugar-coated	40
	– Other:	
1704.9005	– – Preparations of gum Arabic	40
1704.9009	– – Other	40
1806	Chocolate and other food preparations containing cocoa:	
	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2009	– – Other	40
	– Other, in blocks, slabs or bars:	
1806.3100	– – Filled	40
	– – Not filled:	
1806.3201	– – – Cooking chocolate in bars and slabs, containing only cocoa beans, sugar and not more than 30% of cocoa butter	40
1806.3209	– – – Other	40
	– Other:	
1806.9002	– – Food specially prepared for dietetic purposes	40
1806.9003	– – Easter eggs	40
1806.9009	– – Other	40
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.9000	– – Other:	
	– – Malt extract	20
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:	
1905.1000	– Crispbread	32

Icelandic Customs Tariff heading No.		Description of Products	Icelandic Rate of duty %
	1905.2000	– Gingerbread and the like	32
		– Sweet biscuits; waffles and wafers:	
		– – Coated or covered with chocolate or with fondants containing cocoa:	
	1905.3011	– – – Sweet biscuits	32
	1905.3019	– – – Other	32
		– – Other:	
	1905.3091	– – – Sweet biscuits	32
	1905.3099	– – – Other	32
	1905.4000	– Rusks, toasted bread and similar toasted products	32
2101		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:	
	2101.3000	– – Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	28
2102		Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
	2102.1000	– Active yeasts	32
		– Inactive yeasts; other single-cell micro-organisms, dead:	
	2102.2001	– – Inactive yeasts	32
	2102.3001 and 2102.3009	– Prepared baking powders	40
2104		Soups and broths and preparations therefor; homogenised composite food preparations:	
ex	2194.1004 and 2104.1009	– Soups and broths and preparations therefor, excluding soup powder in packing of 5 kg. or more	40
2106		Food preparations not elsewhere specified or included:	
		– Other:	
	2106.9031 and 2106.9039	– – Powder for making desserts	40
2202		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit and vegetable juices of heading No. 2009:	
		– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
	2202.1001	– – Carbonated beverages	40
	2202.1009	– – Other	40
		– Other:	
	2202.9001	– – Of dairy products with other ingredients, provided that the dairy products are 75% or more by net weight	40
	2202.9009	– – Other	40
2203		Beer made from malt:	
	2203.0001	– Malt ale and other fermentation ale, of an alcoholic strength by volume more than 0.5% and not exceeding 2.25% vol.	40
	2203.0009	– Other	40
3501		Casein, caseinates and other casein derivatives; casein glues:	
	3501.1000	– Casein	12

Icelandic Customs Tariff heading No.	Description of Products	Icelandic Rate of duty %
3506	3501.9000 – Other	12
	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
	3506.1000 – Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	16
	– Other:	
	3506.9100 – – Adhesives based on rubber or plastics (including artificial resins)	12
	3506.9900 – – Other	12

List 2 to Table III

PRODUCTS WHICH ARE NOT MADE IN ICELAND AND WHICH ARE SUBJECT TO CUSTOMS DUTIES OF A FISCAL NATURE WHEN IMPORTED

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
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:	
	1702.5000 – Chemically pure fructose	18
	– Other, including invert sugar:	
	1702.9004 – – Chemically pure maltose	18
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
ex 1901.1000	– Preparations for infant use, put up for retail sale, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	
	– – Food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa	100
	– – Other	50
ex 1901.2000	– Mixes and doughs for preparations of bakers' wares of heading No. 1905, excluding malt extract and preparations of goods in headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	
	– – Food preparations of goods of headings Nos. 0401 to 0404 not containing cocoa	100
	– – Other	50
ex 1901.9000	– Other, excluding malt extract and preparations of headings Nos. 0401 to 0404 containing cocoa in a proportion less than 10%:	50
	– – Powder for making desserts	100
	– – Preparations of goods in headings Nos. 0401 to 0404 not containing cocoa	100
	– – Other	50

Icelandic Customs Tariff heading No.		Description of Products	Rate of duty %
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:	
		– Uncooked pasta, not stuffed or otherwise prepared:	
	1902.1100	– – Containing eggs	60
	1902.1900	– – Other	60
		– Stuffed pasta, whether or not cooked or otherwise prepared:	
	1902.2009	– – Other	100
	1902.3000	– – Other pasta	100
		– Couscous:	
	1902.4001	– – Cooked	100
	1902.4009	– – Other	60
1903		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
	1903.0001	– In retail packings 5 kg or less	20
	1903.0009	– Other	20
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, pre-cooked or otherwise prepared:	
	1904.1000	– Prepared foods obtained by the swelling or roasting of cereals or cereal products	50
	1904.9000	– Other	50
2001		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
		– Other:	
ex	2001.9009	– – Sweet corn	60
2005		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
		– Peas (<i>Pisum sativum</i>):	
ex	2005.4000	– – Preparations solely of peas	50
		– Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
ex	2005.5900	– – Other:	
		– – – Preparations based solely in bean flour	50
	2005.8000	– Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	60
		– Other vegetables and mixtures of vegetables:	
ex	2005.9000	– – Mixtures of vegetables which have potato chips as a basic ingredient	100
ex	2005.9000	– – Mixtures of based on vegetable flour	50
2008		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
		– Other, including mixtures other than those of subheading No. 2008.19:	
	2008.9100	– – Palm hearts	100
		– – Other:	
ex	2008.9909	– – – Other edible parts of plants, n.e.s.	100

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
2101	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: – Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.1001	– – Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient – Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	100
2101.2001	– – Tea preparations consisting of a mixture of tea, milk powder and sugar	100
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: – Other:	
2103.9001	– – Preparations of vegetable sauces with the basic ingredients of flour, meal, starch or malt extract	50
2104	Soups and broths and preparations therefor; homogenised composite food preparations: – Soups and broths and preparations therefor:	
2104.1001	– – Preparations of vegetable soups with basic ingredients of flour, meal, starch or malt extract	50
2106	Food preparations not elsewhere specified or included:	
2106.1000	– Protein concentrates and textured protein substances – Other:	100
2106.9011	– – Fruit juices, prepared or mixed more than specified in No. 2009: – – – Unfermented and not containing sugar, in containers of 50 kg or more	50
2106.9019	– – – Other – – Preparations for making beverages:	50
2106.9021	– – – Non-alcoholic preparations (concentrated extracts)	30
2106.9022	– – – Flavoured or coloured syrup	100
ex 2106.9029	– – – Emergency foods, provided the containers make plain their special use	20
ex 2106.9029	– – – Foods specially prepared for diabetics, provided the containers make plain their special use	50
2106.9029	– – – Other	100
2106.9041	– – Candy, containing neither sugar nor cocoa	100
2106.9042	– – Fruit soups and porridge	100
ex 2204	Wine of fresh grapes, including fortified wines; grape must other than of heading No. 2009: – Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: – – In containers of 2 l or less:	
2204.2101	– – – Fortified grape must – – Other	20
2204.2901	– – – Fortified grape must	20

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
2205.1000	– In containers of 2 l or less	20
2205.9000	– Other	20
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: – Compound alcoholic preparations of a kind used for the manufacture of beverages:	
2208.1001	– – Of an alcoholic strength by volume of more than 2.25% vol	20
2208.1009	– – Other	20
	– Spirits obtained by distilling grape wine or grape marc:	
2208.2001	– – Cognac	20
2208.2009	– – Other	20
2208.3000	– Whiskies	20
2208.4000	– Rum and tafia	20
	– Gin and Geneva:	
2208.5001	– – Gin	20
2208.5002	– – Geneva	20
	– Other:	
2208.9001	– – Of an alcoholic strength by volume of more than 2.25% vol:	
	– – Ethanol, undenatured, of a strength less than 80% by volume	25
	– – Other	20
2208.9002	– – Aqua vitae (brennivín)	20
2208.9003	– – Vodka	20
2208.9004	– – Liqueurs	20
2208.9009	– – Other	20
ex 2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
	– Plasters:	
2520.2001	– – Plasters specially prepared for use in dentistry	50
2839	Silicates; commercial alkali metal silicates:	
ex	2839.9000 – Other; excluding commercial metal silicates (lithium–, rubidium–, cesium– and francium silicates)	50
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives:	
	– Saturated monohydric alcohols:	
2905.1200	– – Propan–1–ol (propyl alcohol) and propan–2–ol (isopropyl alcohol)	18
2905.1300	– – Butan–1–ol (n–butyl alcohol)	18
2905.1400	– – Other butanols	18
2905.1500	– – Pentanol (amyl alcohol) and isomer thereof	18
2905.1600	– – Octanol (octyl alcohol) and isomers thereof	18
2905.1700	– – Dodecan–1–ol (lauryl alcohol), hexadecan–1–ol (cetyl alcohol) and octadecan–1–ol (stearyl alcohol)	18
2905.1900	– – Other	18

Icelandic Customs Tariff heading No.		Description of Products	Rate of duty %
		– Unsaturated monohydric alcohols:	
	2905.2100	– – Allyl alcohol	18
	2905.2200	– – Acyclic terpene alcohols	18
	2905.2900	– – Other	18
		– Diols:	
	2905.3200	– – Propylene glycol (propane–1,2–diol)	18
	2905.3900	– – Other	18
		– Other polyhydric alcohols:	
	2905.4100	– – 2–Ethyl–2–(hydroxymethyl) propane–1,3–diol (trimethylolpropane)	18
	2905.4200	– – Pentaerythritol	18
	2905.4300	– – Mannitol	18
	2905.4400	– – D–glucitol (sorbitol)	18
	2905.4900	– – Other	18
	2905.5000	– Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	18
2911	2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	18
2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		– Formic acid, its salts and esters:	
	2915.1200	– – Salts of formic acid	18
	2915.1300	– – Esters of formic acid	18
		– Acetic acid and its salts; acetic anhydride:	
	2915.2100	– – Acetic acid	18
	2915.2200	– – Sodium acetate	18
	2915.2300	– – Cobalt acetates	18
	2915.2400	– – Acetic anhydride	18
	2915.2900	– – Other	18
		– Esters of acetic acid:	
	2915.3100	– – Ethyl acetate	18
	2915.3200	– – Vinyl acetate	18
	2915.3300	– – N–Butyl acetate	18
	2915.3400	– – Isobutyl acetate	18
	2915.3500	– – 2–Ethoxyethyl acetate	18
	2915.3900	– – Other	18
	2915.4000	– Mono–, di– or trichloroacetic acids, their salts and esters	18
	2915.5000	– Propionic acid, its salts and esters	18
	2915.6000	– Butyric acids, valeric acids, their salts and esters	18
	2915.7000	– Palmitic acid, stearic acid, their salts and esters	18
	2915.9000	– Other	18
2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	– – Acrylic acid and its salts	18
2916.1200	– – Esters of acrylic acid	18
2916.1300	– – Methacrylic acid and its salts	18
2916.1400	– – Esters of methacrylic acid	18
2916.1500	– – Oleic, linoleic or linolenic acids, their salts and esters	18
2916.1900	– – Other	18
2916.2000	– Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	– – Benzoic acid, its salts and esters	18
2916.3200	– – Benzoyl peroxide and benzoyl chloride	18
2916.3300	– – Phenylacetic acid, its salts and esters	18
2916.3900	– – Other	18
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.1100	– – Oxalic acid, its salts and esters	18
2917.1200	– – Adipic acid, its salts – and esters	18
2917.1300	– – Azelaic acid, sebacic acid, their salts and esters	18
2917.1400	– – Maleic anhydride	18
2917.1900	– – Other	18
2917.2000	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	– – Dibutyl orthophthalates	18
2917.3200	– – Dioctyl orthophthalates	18
2917.3300	– – Dionyl or didecyl orthophthalates	18
2917.3400	– – Other esters of orthophthalic acid	18
2917.3500	– – Phthalic anhydride	18
2917.3600	– – Terephthalic acid and its salts	18
2917.3700	– – Dimethyl terephthalate	18
2917.3900	– – Other	18
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives;	
	– Carboxylic acids with alcohol function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	– – Lactic acid, its salts and esters	18
2918.1200	– – Tartaric acid	18
2918.1300	– – Salts and esters of tartaric acid	18
2918.1400	– – Citric acid	18

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
2918.1500	-- Salts and esters of citric acid	18
2918.1600	-- Gluconic acid, its salts and esters	18
2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	18
2918.1900	-- Other	18
	-- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.2100	-- Salicylic acid and its salts	18
2918.2200	-- O-Acetylsalicylic acid, its salts and esters	18
2918.2300	-- Other esters of salicylic acid and their salts	18
2918.2900	-- Other	18
2918.3000	-- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	18
2918.9000	-- Other	18
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	-- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	-- Tetrahydrofuran	18
2932.1200	-- 2-Furaldehyde (furfuraldehyde)	18
2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	18
2932.1900	-- Other	18
	-- Lactones:	
2932.2100	-- Coumarin, methylcoumarins and ethylcoumarins	18
2932.2900	-- Other lactones	18
2932.9000	-- Other	18
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	
	-- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	-- Phenazone (antipyrin) and its derivatives	18
2933.1900	-- Other	18
	-- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2900	-- Other	18
	-- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	-- Pyridine and its salts	18
2933.3900	-- Other	18
2933.4000	-- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	18
	-- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
2933.5900	-- Other	18
	-- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	

Icelandic Customs Tariff heading No.		Description of Products	Rate of duty %
	2933.6100	– – Melamine	18
	2933.6900	– – Other	18
		– Lactams:	
	2933.7100	– – 6–Hexanelactam (epsilon–caprolactam)	18
	2933.7900	– – Other lactams	18
	2933.9000	– Other	18
2934		Other heterocyclic compounds:	
	2934.1000	– Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	18
	2934.2000	– Compounds containing a benzothiazole ringsystem (whether or not hydrogenated), not further fused	18
	2934.3000	– Compounds containing a phenothiazine ringsystem (whether or not hydrogenated), not further fused	18
	2934.9000	– Other	18
2940	2940.0000	Sugars, chemically pure, other than sucrose, maltose, glucose and fructose; sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939.	18
ex 2941		Antibiotics:	
	2941.1000	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10
	2941.2000	– Streptomycins and their derivatives; salts thereof	10
	2941.3000	– Tetracyclines and their derivatives; salts thereof	10
	2941.4000	– Chloramphenicol and its derivatives; salts thereof	10
	2941.5000	– Erythromycin and its derivatives; salts thereof	10
	2941.9000	– Other	10
3006		Pharmaceutical goods specified in Note 3 to this Chapter:	
		– Dental cements and other dental fillings; bone reconstruction cements:	
	3006.4002	– – Silver amalgams for dental fillings	50
ex 3006.6000		– Chemical contraceptive preparations based on hormones or permicides:	
		– – Chemical contraceptive preparations based on hormones	50
3403		Lubricating preparations (including cutting–oil preparations, bolt or nut release preparations, antirust or anti–corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
		– Containing petroleum oils or oils obtained from bituminous minerals:	
ex 3403.1100		– – Preparations for the treatment of textile materials, leather furskins or other materials:	
		– – – Waterdispersible textile lubricating preparations containing a high proportion of surface–active agents together with mineral oils and other chemicals	50
		– – Other:	
	3403.1901	– – – Anti–rust preparations based on lanolin and dissolved in white spirit even if the content of white spirit is 70% or more by weight	50

Icelandic Customs Tariff heading No.		Description of Products	Rate of duty %
3407		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	
	3407.0001	– Preparations for use in dentistry, with a basis of plaster	50
3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	3505.1000	– Dextrins and other modified starches	25
	3505.2000	– Glues	25
3801		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
ex	3801.2000	– Colloidal or semi-colloidal graphite:	
		– – Colloidal graphite suspended in oil and semi-colloidal graphite	50
ex	3801.3000	– Carbonaceous pastes for electrodes and similar pastes for furnace linings, excluding carbons for making carbon brushes	50
		– Other:	
ex	3801.9000	– – Preparations based on graphite or other carbon in the form of pastes, mixed with oil	50
3804	3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803, excluding concentrated sulphite lye	50
3805		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymen; pine oil containing alpha-terpineol as the main constituent:	
ex	3805.9000	– Other:	
		– – Crude para-cymen other than sulphite turpentine	50
3809		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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:	
		– With a basis of amylaceous substances:	
ex	3809.1000	– – Auxillary preparations	50
ex	3809.1000	– – Other	25
		– Other:	
		– – Of a kind used in the textile or like industries:	
ex	3809.9100	– – – Auxillary preparations	50
ex	3809.9100	– – – Other	25
		– – Of a kind used in the paper or like industries:	
ex	3809.9201	– – – Auxillary preparations	50
ex	3809.9201	– – – Other	25
		– – Of a kind used in the leather or like industries:	
ex	3809.9309	– – – Auxillary preparations	50
ex	3809.9309	– – – Other	25

Icelandic Customs Tariff heading No.		Description of Products	Rate of duty %
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: – Anti-knock preparations:	
ex	3811.1100	– – Based on lead compounds, excluding for mineral oils, including gasoline	50
ex	3811.1900	– – Other, excluding for mineral oils, including gasoline – Additives for lubricating oils:	50
ex	3811.2100	– – Containing petroleum oils or oils obtained from bituminous minerals, excluding for mineral oils	50
ex	3811.2900	– – Other, excluding for mineral oils	50
ex	3811.9000	– Other, excluding for mineral oils, including gasoline	50
3812		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
	3812.2000	– Compound plasticisers for rubber or plastics	50
	3812.3000	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics	50
3817		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:	
	3817.1000	– Mixed alkylbenzenes	50
	3817.2000	– Mixed alkylnaphthalenes	50
3818	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	50
3823		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	3823.1000	– Prepared binders for foundry moulds or cores, excluding foundry core binders based on natural resinous products	50
	3823.3000	– Non-agglomerated metal carbides mixed together or with metallic binders	50
	3823.5000	– Non-refractory mortars and concretes	50
	3823.6000	– Sorbitol other than that of subheading No. 2905.44 – Other:	50
ex	3823.9001	– – Raw materials or auxiliary preparations for the production of industrial goods, n.e.s., excluding emulsifiers and preparations for tanning	50
	3823.9002	– – Compound hardening agents	50
	3823.9003	– – Inorganic composite solvents and thinners	50
	3823.9004	– – Anti-rust preparations	50
	3823.9005	– – Refrigerants	50
	3823.9006	– – Residual products of the chemical or allied industries, n.e.s.	50
	3823.9009	– – Other	50

Icelandic Customs Tariff heading No.	Description of Products	Rate of duty %
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumaroneindene resins): – Other:	
3919.9001	– – Wall and ceiling covering	40
3919.9009	– – Other	40
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: – Other:	
3919.9001	– – Wall and ceiling covering	30
3919.9009	– – Other	30
ex 3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone–indene resins), excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	40
ex 3920	Other plates, sheets, film, foil, and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn, excluding products for photo-engravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	30
ex 3921	Other plates, sheets, film, foil and strip, of plastics of polymerisation and copolymerisation products (for example polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone–indene resins), excluding products for photo–engravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	40
ex 3921	Other plates, sheets, film, foil and strip, of plastics, of other high polymers, artificial resins and artificial plastic materials, including alginic acid; its salts and esters; linoxyn, excluding products for photoengravings, shoe manufacture and products not patterned or printed of a thickness not exceeding 0.4 mm	30

Table IV to Protocol A

NORWAY

HS heading No.	Description of products	Rate of Duty(*)
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: – Yogurt: – – Containing added fruit, nuts or berries:	
10.2	– – – In powder, granules or other solid form	VC + 0,50
10.3	– – – Other	VC + 0,50
ex 10.9	– – Other: – – – Flavoured or containing cocoa	VC
ex 90.0	– Other: – – Flavoured or containing cocoa – – Containing added fruit, nuts or berries	VC VC VC + 0,50
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
40.9	– Sweet corn (<i>Zea mays var. saccharata</i>)	free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: – Other vegetables; mixtures of vegetables:	
90.2	– – Sweet corn (<i>Zea mays var. saccharata</i>)	free
13.02	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, whether or not modified, derived from vegetable products:	
ex 31.0	– – Agar-agar: – – – Modified	i
ex 32.0	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds: – – – Modified	i
ex 39.0	– – Other: – – – Modified	i
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: – Industrial monocarboxylic fatty acids; acid oils from refining:	
13.9	– – Tall oil fatty acids	free
17.02	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:	
50.9	– Chemically pure fructose	free

* VC = Variable component, may be changed to internal measures.

i = Internal measures combined with an equalization fee, may be changed to a variable component.

free = No price compensation measures applied but may be introduced.

HS heading	No.	Description of products	Rate of Duty(*)
		– Other, including invert sugar:	
ex	90.9	– – Other:	
		– – – Chemically pure maltose	free
17.04		Sugar confectionery (including white chocolate), not containing cocoa	i
18.06		Chocolate and other food preparations containing cocoa:	
	10.0	– Cocoa powder, containing added sugar or other sweetening matter	VC
		– Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
	20.1	– – Ice cream powders and table cream powders	VC
	20.9	– – Other	i
		– Other, in blocks, slabs or bars:	
	31.0	– – Filled	VC
	32.0	– – Not filled	VC
		– Other:	
	90.1	– – Other chocolate	VC
	90.2	– – Ice cream powders and table cream powders	VC
	90.9	– – Other edible preparations	i
19.01		Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
		– Preparations for infant use, put up for retail sale:	
	10.1	– – Of goods of headings Nos. 04.01 – 04.04	VC + 0,50
	10.9	– – Other	VC + 0,50
		– Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:	
	20.1	– – In containers of a net content of not more than 2 kg	VC
	20.9	– – Other	VC + 0,50
		– Other:	
	90.1	– – Malt extract	free
	90.9	– – Other	VC + 0,50
19.02		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:	
		– Uncooked pasta, not stuffed or otherwise prepared:	
	11.0	– – Containing eggs	i + 0,20
	19.0	– – Other	i + 0,20
		– Stuffed pasta, whether or not cooked or otherwise prepared:	
	20.9	– – Other	VC
	30.0	– Other pasta	VC
	40.0	– Couscous	i + 0,20
19.03		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	VC + 0,20

HS heading No.	Description of products	Rate of Duty(*)
19.04	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, pre-cooked or otherwise prepared: – Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
10.1	– – "Corn flakes"	VC
10.9	– – Other	VC
	– Other:	
	– – Pre-cooked rice not containing added ingredients:	
90.2	– – – Other than for feed purposes	VC
90.9	– – Other	VC
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
10.0	– Crispbread	VC + 10%
20.0	– Gingerbread and the like	VC
30.0	– Sweet biscuits; waffles and wafers	VC
40.0	– Rusks, toasted bread and similar toasted products	VC
	– Other:	
	– – Pizza (including portion pizza and the like) :	
90.1	– – – Containing sausage, meat or edible meat offal	VC
90.2	– – – Other, including pizza bases	VC
90.3	– – Other cakes, thin wafer crisp– bread, Vienna bread (including Vienna bread sticks and the like) and biscuits, except those falling within subheading 1905.3001	VC
90.9	– – Other	VC
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: – Other:	
	– – Vegetables:	
90.4	– – – Sweet corn (<i>Zea mays var. saccharata</i>)	free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen: – Potatoes:	
	– – Preparations in the form of flour, meal or flakes, based on potatoes	
10.1	– – – Containing 75% or more of potatoes	i + 0,20
10.2	– – – Other	i + 0,20
	– Other vegetables and mixtures of vegetables:	
90.2	– – Sweet corn (<i>Zea mays var. saccharata</i>)	i
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen: – Potatoes:	
	– – Preparations in the form of flour, meal or flakes, based on potatoes:	
20.1	– – – Containing 75% or more of potatoes	i + 0,20
20.2	– – – Other	i + 0,20
80.9	– Sweet corn (<i>Zea mays var. saccharata</i>)	i

HS heading No.	Description of products	Rate of Duty(*)
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: – Nuts, ground–nuts and other seeds, whether or not mixed together: – – Ground–nuts:	
11.1	– – – Peanut butter	free
21.01	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: – Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
ex 10.9	– – Preparations with a basis of coffee (including coffee pastes)	free
	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
ex 20.9	– – Preparations with a basis of tea or maté	free
30.0	– Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	free
21.02	Yeasts (active or inactive); other single–cell micro–organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders: – Active yeasts:	
10.1	– – Wine yeasts	VC
10.9	– – Other	VC
	– Inactive yeasts; other single–cell micro–organisms, dead:	
20.1	– – Yeasts for feeding animals	free
20.2	– – Other inactive yeasts	VC
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
10.0	– Soya sauce	i
	– Tomato ketchup and other tomato sauces:	
20.1	– – Other	
20.2	– – Other tomato sauces	i
	– Other:	
90.1	– – Mayonnaise and remulades	i
90.2	– – Other	i
21.04	Soups and broths and preparations therefor; homogenised composite food preparations: – Soups and broths and preparations therefor: – – In airtight containers:	
10.1	– – – Meat broth	i
10.2	– – – Vegetable soups and broth, concentrated or not, containing neither meat nor meat–extracts	i
10.3	– – – Fish soup (containing not less than 25% by weight of fish)	i
10.4	– – – Other	VC
	– – Other:	
10.5	– – – Containing meat or meat–extracts	VC

HS heading	No.	Description of products	Rate of Duty(*)
	10.6	--- Fish soup (containing not less than 25 % by weight of fish)	i
	10.9	--- Other	VC
21.05		Ice cream and other edible ice, whether or not containing cocoa:	
	00.1	– Containing cocoa	VC + 0,90
		– Other:	
	00.2	– – Containing fatty substances	VC + 1,70
	00.9	– – Other	VC
21.06		Food preparations not elsewhere specified or included:	
	10.0	– Protein concentrates and textured protein substances	VC
		– Other:	
	90.1	– – Non-alcoholic compound preparations on the basis of extracts of heading No. 13.02 for the manufacture of beverages	i
	90.2	– – Preparations of juices of apple or blackcurrant, for the manufacture of beverages	i + 10%
	90.3	– – Preparations of other juices, for the manufacture of beverages	i
	90.4	– – Sweets and chewing gum, not containing sugar	VC
		– – Other:	
	90.5	– – – Cream substitutes	VC
	90.6	– – – Fat emulsions and similar preparations containing more than 15% by weight of milkfats	VC + 25%
	90.9	– – Other	VC
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	VC
22.03		Beer made from malt	VC
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	free
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
	ex 90.0	– Other:	
		– – Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	free
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		– Other polyhydric alcohols:	
	43.0	– – Mannitol	VC
	44.0	– – D-glucitol (sorbitol)	VC
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		– Formic acid, its salts and esters:	
	ex 13.0	– – Esters of formic acid:	
		– – – Esters of mannitol and esters of sorbitol	i
		– Esters of acetic acid:	
	ex 39.0	– – Other:	
		– – – Esters of mannitol and esters of sorbitol	i

HS heading No.	Description of products	Rate of Duty(*)
	– Mono-, di- or trichloroacetic acids, their salts and esters:	
ex 40.2	– – Salts and esters:	
	– – – Esters of mannitol and esters of sorbitol	i
	– Propionic acid, its salts and esters:	
ex 50.2	– – Salts and esters of propionic acid:	
	– – – Esters of mannitol and esters of sorbitol	i
	– Butyric acids, valeric acids, their salts and esters:	
ex 60.2	– – Salts and esters of butyric and valeric acids:	
	– – – Esters of mannitol and esters of sorbitol	i
	– Palmitic acid, stearic acid, their salts and esters:	
ex 70.2	– – Salts and esters of palmitic and stearic acids:	
	– – – Esters of mannitol and esters of sorbitol	i
	– Other:	
ex 90.9	– – Other:	
	– – – Esters of mannitol and esters of sorbitol	i
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 12.0	– – Esters of acrylic acid:	
	– – – Esters of mannitol and esters of sorbitol	i
ex 14.0	– – Esters of methacrylic acid:	
	– – – Esters of mannitol and esters of sorbitol	i
	– – Oleic, linoleic or linolenic acids, their salts and esters:	
ex 15.2	– – – Salts and esters of oleic, linoleic or linolenic acids:	
	– – – – Esters of mannitol and esters of sorbitol	i
	– – Other:	
ex 19.9	– – – Other:	
	– – – – Esters of mannitol and esters of sorbitol	i
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	– – Other:	
ex 19.1	– – – Itaconic acid and its salts	i
ex 19.9	– – – Esters of itaconic acid	i
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	– – Lactic acid, its salts and esters:	
11.1	– – – Lactic acid and its salts	free
11.2	– – – Esters of lactic acid	i
14.0	– – Citric acid	free

HS heading	No.	Description of products	Rate of Duty(*)
		-- Salts and esters of citric acid:	
	15.1	--- Salts	free
	15.2	--- Esters	i
		-- Other:	
		--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters:	
ex	19.1	---- Acids and salts	free
ex	19.9	---- Esters	i
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only:	
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex	19.0	-- Other:	
		--- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i
ex	90.0	- Other:	
		-- Methylglucosides	i
		-- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	i
29.40		Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39:	
ex	00.0	- Other than rhamnose, raffinose and mannose	i
29.41		Antibiotics:	
	10.0	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	free
30.01		Glands and other organs for organo- therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex	90.0	- Other:	
		-- Heparin and its salts	free
35.01		Casein, caseinates and other casein derivatives; casein glues:	
	10.0	- Casein	VC
		- Other:	
	90.1	-- Caseinates and other casein derivatives	i
	90.2	-- Casein glues	i
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	10.0	- Dextrins and other modified starches	i
	20.0	- Glues	i
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, not exceeding a net weight of 1 kg:	
ex	10.0	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
		-- With a basis of sodium silicate emulsion	VC

HS heading	No.	Description of products	Rate of Duty(*)
		– Other:	
	ex 99.0	– – Other:	
		– – – With a basis of sodium silicate emulsion or of resin emulsions	VC
35.07		Enzymes; prepared enzymes not elsewhere specified or included:	
	ex 90.0	– Other:	
		– – Prepared enzymes containing foodstuffs	free
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressing and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
	10.0	– With a basis of amylaceous substances	i
		– Other:	
	ex 91.0	– – Of a kind used in the textile or like industries:	
		– – – Containing starch or products derived from starch	i
	ex 92.0	– – Of a kind used in the paper or like industries:	
		– – – Containing starch or products derived from starch	i
	ex 93.0	– – Of a kind used in the leather or like industries:	
		– – – Containing starch or products derived from starch	i
38.23		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	ex 10.0	– Prepared binders for foundry moulds or cores:	
		– – Based on synthetic resins	free
	60.0	– Sorbitol other than that of subheading No. 2905.44	VC
	ex 90.0	– Other:	
		– – Products of sorbitol cracking	i
39.11		Petroleum resins, coumarone–indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
	ex 10.0	– Petroleum resins, coumarone, indene or coumarone–indene resins and polyterpenes:	
		– – Adhesives with a basis of resin emulsions	i
		– Other:	
	ex 90.9	– – Other:	
		– – – Adhesives with a basis of resin emulsions	i
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:	
	90.0	– Other	i

Table V to Protocol A

SLOVENIA

HS Heading No.	Description of products
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
ex 10	– Yogurt: – – Flavoured or containing added fruit, nuts or cocoa
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
40	– Sweet corn
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, whether or not modified, derived from vegetable products:
ex 31	– – Agar-agar – – Modified
ex 32	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds – – Modified
ex 39	– – Other – – Modified
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: – Industrial monocarboxylic fatty acids; acid oils from refining:
13	– – Tall oil fatty acids
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:
50	– Chemically pure fructose
ex 90	– Other, including invert sugar – Chemically pure maltose, solid
1704	Sugar confectionery (including white chocolate), not containing cocoa:
10	– Chewing gum, whether or not sugar- coated
ex 90	– Other – Other than sugar confectionery of all kinds made from licquorice juice, containing by weight of sucrose not more than 10%
1806	Chocolate and other food preparations containing cocoa:
10	– Cocoa powder, containing added sugar or other sweetening matter
ex 20	– Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg – Other than mixtures containing more than 12% by weight of milkfats or containing more than 20% by weight of ingredients derived from milk – Other, in blocks, slabs or bars:
31	– – Filled
32	– – Not filled
90	– Other

HS Heading No.	Description of products
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:
10	– Preparations for infant use, put up for retail sale
ex 20	– Mixes and doughs for the preparation of bakers' wares of heading No. 1905 – Other than containing by weight more than 10% but not more than 20% of meat, offal, blood, sausage or any combination thereof
ex 90	– Other – Other than containing by weight more than 10% but not more than 20% of meat, offal, blood or sausage or any combination thereof; malt extracts; food preparations of goods of headings Nos. 0401 to 0404, other than in powders, granules or in other solid forms; preparations containing the goods of headings Nos. 0401 to 0404 containing by weight more than 12% of milkfats, in containers of a weight not exceeding 2 kg, or containing not more than 12% of milkfats; other preparations containing by weight more than 12% of milkfats, in containers of a weight not exceeding 2 kg; other preparations not containing milkfats or containing by weight less than 12% of milkfats
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
1903.00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
ex 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, pre-cooked or otherwise prepared: – Other than containing by weight more than 10% but not more than 20% of meat, offal, blood, sausage or any combination thereof
ex 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: – Other than containing by weight more than 10% but not more than 20% of meat, offal, blood, sausage or any combination thereof
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
ex 90	– Other – Sweet corn (<i>Zea mays var.saccharata</i>)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
ex 90	– Other vegetables and mixtures of vegetables – Sweet corn (<i>Zea mays var.saccharata</i>), in containers of a weight not exceeding 5 kg
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
ex 20	– Potatoes – Preparations in the form of flour, meal or flakes, consisting mainly of potatoes
80	– Sweet corn (<i>Zea mays var.saccharata</i>)
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: – Nuts, ground-nuts and other seeds, whether or not mixed together:
ex 11	– – Ground-nuts – Peanut butter – Other, including mixtures other than those of subheading No. 2008.19:
91	– – Palm hearts

HS Heading No.	Description of products
ex 92	– – Mixtures – "Müesli" type preparations with a basis of unroasted cereal flakes
ex 99	– – Other – Corn other than sweet corn (<i>Zea mays var.saccharata</i>)
2101	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:
ex 10	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee – Preparations with a basis of coffee
ex 20	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté – Preparations with a basis of tea or maté
ex 30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof thereof – Other than roasted chicory and extracts, essences and concentrates thereof
2102	Yeasts (active or inactive); other single– cell micro–organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:
ex 20	– Inactive yeasts; other single–cell micro–organisms, dead – Yeasts, natural, dead
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
10	– Soya sauce
20	– Tomato ketchup and other tomato sauces
90	– Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
10	– Soups and broths and preparations therefor
2105.00	Ice cream and other edible ice, whether or not containing cocoa
2106	Food preparations not elsewhere specified or included:
10	– Protein concentrates and textured protein substances
ex 90	– Other – Other than sweeteners in form of tablets or other than preparations containing by weight more than 10% but not more than 20% of meat, offal, blood, sausage or any combination thereof
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non–alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:
10	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
ex 90	– Other – Other than fruit or vegetable juices diluted in water or aerated
2203	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:
ex 90	– Other – Liqueurs and other sweetened alcoholic beverages, even flavoured spirits: containing sugar or eggs

HS Heading No.	Description of products
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: – Other polyhydric alcohols:
43	– – Mannitol
44	– – D–glucitol (sorbitol)
ex 2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy-acids; their halogenated, sulphonated, nitrated or nitrosated derivatives: – Esters of mannitol or sorbitol
ex 2916	Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy-acids; their halogenated, sulphonated, nitrated or nitrosated derivatives: – Esters of mannitol or sorbitol
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives: – Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
ex 19	– – Other – Itacon acids, its salts and esters
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: – Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
11	– – Lactic acid, its salts and esters
14	– – Citric acid
15	– – Salts and esters of citric acid
16	– – Gluconic acid, its salts and esters
ex 19	– – Other – Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters
2932	Heterocyclic–compounds with oxygen hetero– atom(s) only: – Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:
ex 19	– – Other – Anhydrides of mannite or sorbite (e.g.sorbitan) not including maltol and isomaltol
ex 90	– Other – Alphanethylglucosid
ex 2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 2937, 2938 or 2939: – Sorbose, its salts and esters
2941	Antibiotics:
ex 10	– Penicillins and their derivatives with a penicillanic acid structure; salts thereof – Penicilline
3001	Glands and other organs for organo– therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo–therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:
ex 90	– Other – Heparin and its salts
3501	Casein, caseinates and other casein derivatives; casein glues
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:

HS Heading No.	Description of products
10	– Dextrins and other modified starches
20	– Glues
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
3507	Enzymes; prepared enzymes not elsewhere specified or included:
ex 90	– Other – Prepared enzymes containing substances with nutritive value
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:
10	– With a basis of a amylaceous substances – Other:
ex 91	– – Of a kind used in the textile or like industries: – – – Containing starch or products derived from starch
ex 92	– – Of a kind used in the paper or like industries: – – – Containing starch or products derived from starch
ex 93	– – Of a kind used in the leather or like industries: – – – Containing starch or products derived from starch
3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
ex 10	– Prepared binders for foundry moulds or cores – On the basis of artificial resins
60	– Sorbitol other than that of subheading No. 2905.44 – Other:
ex 90	– – Other – Products of cracking of sorbitol
3911	Petroleum resins, coumarone–indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:
ex 10	– Petroleum resins, coumarone, indene, coumarone–indene resins and polyterpenes – Glues on the basis of emulsions of these resins
ex 90	– Other – Glues on the basis of emulsions of these resins
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:
ex 90	– Other – Dextrins and other products than hardened protein

ANNEX II

referred to in sub-paragraph (c) of Article 2

SCOPE

Article 1

1. Unless otherwise provided for in this Annex, fish and other marine products, as specified below, are covered by the provisions of the Agreement.

2. Upon the date of entry into force of the Agreement all customs duties on imports and charges having equivalent effect shall be abolished for these products originating in an EFTA State and in Slovenia unless otherwise specified below.

HS heading No.	Description of products
02.08	Other meat and edible meat offal, fresh, chilled or frozen:
ex 0208.90	– Other: – – Of whale ¹
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified ¹
15.16	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:
ex 1516.10	– Animal fats and oils and their fractions: – – Obtained entirely from fish or marine mammals ¹
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
ex 1603.00	– Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates ¹
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved

HS heading No.	Description of products
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
ex 2301.10	– Flours, meals and pellets, of meat or meat offal; greaves: – – Whale meal ¹
2301.20	– Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
23.09	Preparations of a kind used in animal feeding:
ex 2309.90	– Other: – – Fish solubles

1. Import ban for whale products is applied by Liechtenstein, Slovenia and Switzerland on the basis of the CITES Convention.

Article 2

1. Unless otherwise mentioned in paragraphs 2 to 4, aid measures to the fishing sector shall fall under the disciplines of Article 18 of the Agreement and its interpretation in Annex VIII.

2. The following aid measures to the fishing sector are considered normally not to be in accordance with the Agreement:

- General aid measures concerning the sector as a whole and which are not fully directed towards structural measures in accordance with the provisions of paragraph (c)(ii) of Annex VIII;
- tax concessions other than those that directly offset cost disadvantages clearly linked to special conditions prevailing in the fishing sector;
- social measures if the subsidy element of such measures exceeds what is generally applied in other sectors, taking into account the special conditions prevailing in the fishing sector.

3. The following aid measures shall normally be considered to be in accordance with the provisions of Article 18 of the Agreement:

- Aid measures in the form of lowest permitted domestic first hand sales prices for fish and the purchase of surpluses that are applied in order to offset serious market disturbances;
- regional aid measures to the extent that they are necessary for maintaining fishing activities in regions that are to an above-average degree dependent on such activities and where income from fishing is clearly below the national average in the fishing sector. Such regional measures shall not more than offset cost disadvantages in relation to other locations for fisheries. States Parties to the Agreement introducing or maintaining such measures shall, in accordance with the provisions of Annex IX, provide sufficient information on the regional situation leading to the introduction or maintenance of such measures.

4. The following aid measures are considered not to be in accordance with the Agreement:

- Aid in accordance with paragraph (c)(vi) of Annex VIII, as concerns the fishing sector.
- Aid in accordance with paragraph (c)(viii) of Annex VIII, as concerns fishing activities.

Article 3

1. Switzerland, including the territory of the Principality of Liechtenstein, may maintain customs duties on imports of the following products originating in Slovenia:

HS heading No.	Description of products
ex 03.01 to 03.05	Fish, except ex 03.04, frozen fillets, other than saltwater fish, carp, eels and salmon

This arrangement shall be taken up for a review before 1 January 2000 with a view to endeavouring to improve trade in fish and other marine products.

2. Switzerland, including the territory of the Principality of Liechtenstein, may maintain customs duties on imports and charges having equivalent effect of the following fish and other marine products originating in Slovenia:

HS heading No.	Description of products
ex Chapter 15	Fats and oils for human consumption
ex Chapter 23	Feedingstuffs for production animals.

Article 4

1. For the products listed below originating in Norway or Iceland, Slovenia shall decrease its basic customs duties by 20 percentage points upon the entry into force of the Agreement. The remaining duties shall be abolished in four equal annual steps starting on 1 January 1996:

HS heading No.	Description of products
ex 03.01 to 03.05	Other freshwater fish than eels
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.

2. For the products listed below originating in Switzerland, including the territory of the Principality of Liechtenstein, Slovenia shall decrease its basic customs duties by 20 percentage points upon the entry into force of the Agreement. The remaining duties shall be abolished in four equal annual steps starting on 1 January 1996:

HS heading No.	Description of products
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs.

3. Slovenia may maintain customs duties on imports of the products listed below originating in Switzerland, including the territory of the Principality of Liechtenstein:

HS heading No.	Description of products
ex 03.01 to 03.05	Other freshwater fish than eels

This arrangement shall be taken up for a review before 1 January 2000 with a view to endeavouring to improve trade in fish and other marine products.

ANNEX III

referred to in paragraph 2 of Article 4

CUSTOMS DUTIES ON IMPORTS AND CHARGES HAVING EQUIVALENT EFFECT

1. Customs duties on imports applicable in Norway on textile and clothing products contained in the Table to this Annex, originating in Slovenia, shall be progressively abolished in accordance with the following timetable:

- (a) each duty shall be reduced to four-sevenths of the basic duty on the date of entry into force of the Agreement;
- (b) further reductions to three-sevenths, two-sevenths and one-seventh of the basic duty shall be made on 1 January 1996, 1997 and 1998, respectively. The remaining duty shall be eliminated on 1 January 1999.

2. As Liechtenstein and Switzerland shall reduce customs duties on industrial products originating in Slovenia to 0% of the basic duties on the date of entry into force of the Agreement they may, in case of serious disturbances on the domestic market resulting from lower protection on textile products (chapters 50 to 63 of the Customs Tariff) in comparison with protection applied by other European countries, re-introduce duties providing for a level of protection not higher than the one prevailing at that time for the European Community towards Slovenia and in any case not higher than the MFN duties in force at that time.

Table to Annex III

HS heading No.	Description of products
61.05	Men's or boys' shirts, knitted or crocheted
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
61.12	Track suits, ski suits and swimwear, knitted or crocheted
	– Track suits:
6112.11	– – Of cotton
6112.12	– – Of synthetic fibres
6112.19	– – Of other textile materials
6112.20	– Ski suits
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03

HS heading No.	Description of products
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
62.05	Men's or boys' shirts
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07
62.11	Track suits, ski suits and swimwear; other garments
6211.20	– Ski suits
	– Other garments, men's or boys':
6211.31	– – Of wool or fine animal hair
6211.32	– – Of cotton
6211.33	– – Of man-made fibres
6211.39	– – Of other textile materials
	– Other garments, women's or girls':
6211.41	– – Of wool or fine animal hair
6211.42	– – Of cotton
6211.43	– – Of man-made fibres
6211.49	– – Of other textile materials
63.02	Bed linen, table linen, toilet linen and kitchen linen
	– Bed linen, not knitted or crocheted, printed:
6302.21	– – Of cotton
ex 6302.22	– – Of man-made fibres, except non-wovens
6302.29	– – Of other textile materials

HS heading No.	Description of products
	– Bed linen, not knitted or crocheted, other:
6302.31	– – Of cotton
ex 6302.32	– – Of man-made fibres, except non-wovens
6302.39	– – Of other textile materials
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances
	– Knitted or crocheted:
6303.11	– – Of cotton
6303.12	– – Of synthetic fibres
6303.19	– – Of other textile materials
	– Other:
ex 6303.91	– – Of cotton, except interior blinds
ex 6303.92	– – Of synthetic fibres, except interior blinds
ex 6303.99	– – Of other textile materials, except interior blinds

ANNEX IV

Referred to in paragraph 3 of Article 4

CUSTOMS DUTIES ON IMPORTS AND CHARGES HAVING EQUIVALENT EFFECT

1. Slovenia shall abolish customs duties on imports of products originating in an EFTA State on the date of entry into

force of the Agreement, except for products specified in the following lists:

(a) For products enumerated in List A the customs duties shall be progressively abolished in accordance with the following timetable:

On 1 January 1996	to 80% of the basic duty
on 1 January 1997	to 60% of the basic duty
on 1 January 1998	to 40% of the basic duty
on 1 January 1999	to 20% of the basic duty
on 1 January 2000	to zero;

(b) for products enumerated in List B the customs duties shall be progressively abolished in accordance with the following timetable:

On 1 January 1996	to 90% of the basic duty
on 1 January 1997	to 75% of the basic duty
on 1 January 1998	to 60% of the basic duty
on 1 January 1999	to 45% of the basic duty
on 1 January 2000	to 30% of the basic duty
on 1 January 2001	to 15% of the basic duty
on 1 January 2002	to zero.

2. Slovenia shall abolish on its imports of products originating in an EFTA State the following charges having an effect equivalent to customs duties, in accordance with the following timetable:

(a) 1% customs clearance fee shall be abolished on 1 January 1996;

(b) 1% equalisation tax (special charge for imports tax equalisation) shall be abolished on 1 January 1996.

3. Slovenia shall abolish on 1 January 1997 its 15% import tax on imports of used passenger motor cars, motor-cycles, buses and motor vehicles for the transport of goods, originating in an EFTA State.

List A to Annex IV

LIST OF THE PRODUCTS ORIGINATING IN AN EFTA STATE FOR WHICH CUSTOMS DUTIES SHALL BE ABOLISHED IN SLOVENIA BETWEEN 1 JANUARY 1996 AND 1 JANUARY 2000

Heading No.	H.S. Code	
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
		– Quartzite :
	2506.21	– – Crude or roughly trimmed
	2506.29	– – Other
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
	2508.10	– Bentonite
	2508.30	– Fire-clay
	2508.40	– Other clays
	2508.60	– Mullite
25.09		Chalk.
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.
	2517.10	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated
		– Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :
	2517.41	– – Of marble
	2517.49	– – Other
25.18		Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).
25.21		Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.
	2523.10	– Cement clinkers
		– Portland cement :
	2523.29	– – Other
	2523.30	– Aluminous cement
	2523.90	– Other hydraulic cements
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H ₃ BO ₃ calculated on the dry weight.

Heading No.	H.S. Code	
	2528.90	– Other
25.30		Mineral substances not elsewhere specified or included.
	2530.90	– Other
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.
27.15		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).
28.04		Hydrogen, rare gases and other non-metals.
	2804.10	– Hydrogen
		– Rare gases :
	2804.21	– – Argon
28.05		Alkali or alkaline-earth metals; rare- earth metals, scandium and yttrium, whether or not inter-mixed or interalloyed; mercury.
	2805.40	– Mercury
28.10		Oxides of boron; boric acids.
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.
		– Other inorganic acids :
	2811.19	– – Other
		– Other inorganic oxygen compounds of non-metals :
	2811.22	– – Silicon dioxide
	2811.23	– – Sulphur dioxide
	2811.29	– – Other
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
		– Sodium hydroxide (caustic soda) :
	2815.11	– – Solid
	2815.30	– Peroxides of sodium or potassium
28.17		Zinc oxide; zinc peroxide.
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.
	2818.10	– Artificial corundum, whether or not chemically defined
	2818.20	– Other aluminium oxide, other than artificial corundum
28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 .
28.24		Lead oxides; red lead and orange lead.
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.
		– Fluorides :
	2826.19	– – Other
	2826.20	– Fluorosilicates of sodium or of potassium
	2826.90	– Other
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.
	2827.20	– Calcium chloride
		– Other chlorides :
	2827.36	– – Of zinc

Heading No.	H.S. Code	
	2827.39	– – Other
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
	2828.10	– Commercial calcium hypochlorite and other calcium hypochlorites
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
	2829.90	– Other
28.30		Sulphides; polysulphides.
	2830.30	– Cadmium sulphide
	2830.90	– Other
28.31		Dithionites and sulphonylates.
	2831.90	– Other
28.32		Sulphites; thiosulphates.
	2832.10	– Sodium sulphites
	2832.20	– Other sulphites
28.33		Sulphates; alums; peroxosulphates (persulphates).
		– Sodium sulphates :
	2833.19	– – Other
		– Other sulphates :
	2833.21	– – Of magnesium
	2833.26	– – Of zinc
	2833.29	– – Other
	2833.40	– Peroxosulphates (persulphates)
28.34		Nitrites; nitrates.
		– Nitrates :
	2834.22	– – Of bismuth
	2834.29	– – Other
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.
	2835.10	– Phosphinates (hypophosphites) and phosphonates (phosphites)
		– Phosphates :
	2835.21	– – Of triammonium
	2835.22	– – Of mono– or disodium
	2835.23	– – Of trisodium
	2835.24	– – Of potassium
	2835.25	– – Calcium hydrogenorthophosphate ("dicalcium phosphate")
	2835.26	– – Other phosphates of calcium
	2835.29	– – Other
		– Polyphosphates :
	2835.39	– – Other
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.
	2836.10	– Commercial ammonium carbonate and other ammonium carbonates
		– Other :
	2836.91	– – Lithium carbonates
	2836.92	– – Strontium carbonate
	2836.93	– – Bismuth carbonate
	2836.99	– – Other

Heading No.	H.S. Code	
28.37		Cyanides, cyanide oxides and complex cyanides. – Cyanides and cyanide oxides :
	2837.19	– – Other
	2837.20	– Complex cyanides
28.38		Fulminates, cyanates and thiocyanates.
28.39		Silicates; commercial alkali metal silicates.
28.40		Borates; peroxoborates (perborates). – Disodium tetraborate (refined borax) :
	2840.11	– – Anhydrous
	2840.19	– – Other
	2840.20	– Other borates
28.41		Salts of oxometallic or peroxometallic acids.
	2841.10	– Aluminates
	2841.50	– Other chromates and dichromates; peroxochromates
	2841.70	– Molybdates
	2841.80	– Tungstates (wolframates)
	2841.90	– Other
28.42		Other salts of inorganic acids or peroxyacids, excluding azides.
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. – Silver compounds :
	2843.29	– – Other
28.46		Compounds, inorganic or organic, of rare–earth metals, of yttrium or of scandium or of mixtures of these metals.
28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.
28.49		Carbides, whether or not chemically defined.
	2849.20	– Of silicon
	2849.90	– Other
28.50		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.
28.51		Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.
29.01		Acyclic hydrocarbons.
29.02		Cyclic hydrocarbons. – Cyclanes, cyclenes and cycloterpenes :
	2902.11	– – Cyclohexane
	2902.19	– – Other
		– Xylenes :
	2902.42	– – <i>m</i> –Xylene
	2902.43	– – <i>p</i> –Xylene
	2902.60	– Ethylbenzene
	2902.70	– Cumene
	2902.90	– Other
29.03		Halogenated derivatives of hydrocarbons. – Saturated chlorinated derivatives of acyclic hydrocarbons :

Heading No.	H.S. Code
	2903.12 – – Dichloromethane (methylene chloride)
	2903.13 – – Chloroform (trichloromethane)
	2903.14 – – Carbon tetrachloride
	2903.15 – – 1,2-Dichloroethane (ethylene dichloride)
	2903.16 – – 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes
	2903.19 – – Other
	– Unsaturated chlorinated derivatives of acyclic hydrocarbons :
	2903.29 – – Other
	2903.30 – Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons
	2903.40 – Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens
	– Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :
	2903.51 – – 1,2,3,4,5,6-Hexachlorocyclohexane
	2903.59 – – Other
	– Halogenated derivatives of aromatic hydrocarbons :
	2903.61 – – Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene
	2903.62 – – Hexachlorobenzene and DDT (1,1,1-tri- chloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)
	2903.69 – – Other
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
	2904.10 – Derivatives containing only sulpho groups, their salts and ethyl esters
	2904.90 – Other
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	– Saturated monohydric alcohols :
	2905.11 – – Methanol (methyl alcohol)
	2905.14 – – Other butanols
	2905.15 – – Pentanol (amyl alcohol) and isomers thereof
	2905.17 – – Dodecan-1-ol (lauryl alcohol), hexa- decan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)
	2905.19 – – Other
	– Unsaturated monohydric alcohols :
	2905.21 – – Allyl alcohol
	2905.22 – – Acyclic terpene alcohols
	2905.29 – – Other
	– Diols :
	2905.39 – – Other
	– Other polyhydric alcohols :
	2905.41 – – 2-Ethyl-2-(hydroxymethyl)propane-1,3- diol (trimethylolpropane)
	2905.43 – – Mannitol
	2905.49 – – Other
	2905.50 – Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	– Cyclanic, cyclenic or cycloterpenic :
	2906.12 – – Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols
	2906.13 – – Sterols and inositols
	2906.14 – – Terpeneols
	2906.19 – – Other

Heading No.	H.S. Code	
		– Aromatic :
	2906.21	– – Benzyl alcohol
	2906.29	– – Other
29.07		Phenols; phenol–alcohols.
		– Monophenols :
	2907.14	– – Xylenols and their salts
	2907.15	– – Naphthols and their salts
	2907.19	– – Other
		– Polyphenols :
	2907.22	– – Hydroquinone (quinol) and its salts
	2907.23	– – 4,4'–Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts
	2907.29	– – Other
	2907.30	– Phenol–alcohols
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol–alcohols.
29.09		Ethers, ether–alcohols, ether–phenols, ether–alcohol–phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2909.20	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2909.30	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2909.50	– Ether–phenols, ether–alcohol–phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives
	2909.60	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three–membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2910.20	– Methyloxirane (propylene oxide)
	2910.90	– Other
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
		– Acyclic aldehydes without other oxygen function :
	2912.12	– – Ethanal (acetaldehyde)
	2912.13	– – Butanal (butyraldehyde, normal isomer)
	2912.19	– – Other
		– Cyclic aldehydes without other oxygen function :
	2912.21	– – Benzaldehyde
	2912.30	– Aldehyde–alcohols
		– Aldehyde–ethers, aldehyde–phenols and aldehydes with other oxygen function :
	2912.42	– – Ethylvanillin (3–ethoxy–4– hydroxybenzaldehyde)
	2912.49	– – Other
	2912.50	– Cyclic polymers of aldehydes
	2912.60	– Paraformaldehyde
29.13		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
		– Acyclic ketones without other oxygen function :

Heading No.	H.S. Code
	2914.19 – – Other
	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :
	2914.21 – – Camphor
	2914.23 – – Ionones and methylionones
	2914.29 – – Other
	2914.30 – Aromatic ketones without other oxygen function
	– Ketone–alcohols and ketone–aldehydes :
	2914.41 – – 4–Hydroxy–4–methylpentan–2–one (diacetone alcohol)
	2914.50 – Ketone–phenols and ketones with other oxygen function
	2914.70 – Halogenated, sulphonated, nitrated or nitrosated derivatives
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	– Acetic acid and its salts; acetic anhydride :
	2915.23 – – Cobalt acetates
	2915.40 – Mono–, di– or trichloroacetic acids, their salts and esters
	2915.50 – Propionic acid, its salts and esters
	2915.60 – Butyric acids, valeric acids, their salts and esters
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2916.19 – – Other
	2916.20 – Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives
	– Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2916.32 – – Benzoyl peroxide and benzoyl chloride
	2916.33 – – Phenylacetic acid, its salts and esters
	2916.39 – – Other
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2917.13 – – Azelaic acid, sebacic acid, their salts and esters
	2917.14 – – Maleic anhydride
	2917.20 – Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2917.34 – – Other esters of orthophthalic acid
	2917.36 – – Terephthalic acid and its salts
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2918.17 – – Phenylglycolic acid (mandelic acid), its salts and esters

Heading No.	H.S. Code	
	2918.19	– – Other – Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2918.23	– – Other esters of salicylic acid and their salts
	2918.29	– – Other
	2918.30	– Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives
	2918.90	– Other
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.21		Amine–function compounds. – Acyclic monoamines and their derivatives; salts thereof :
	2921.12	– – Diethylamine and its salts – Acyclic polyamines and their derivatives; salts thereof :
	2921.22	– – Hexamethylenediamine and its salts
	2921.30	– Cyclanic, cyclenic or cycloterpenic mono– or polyamines, and their derivatives; salts thereof – Aromatic monoamines and their derivatives; salts thereof :
	2921.41	– – Aniline and its salts
	2921.42	– – Aniline derivatives and their salts
	2921.43	– – Toluidines and their derivatives; salts thereof
	2921.44	– – Diphenylamine and its derivatives; salts thereof
	2921.45	– – 1–Naphthylamine (alpha–naphthylamine), 2–naphthylamine (beta–naphthylamine) and their derivatives; salts thereof
	2921.49	– – Other
29.22		Oxygen–function amino–compounds. – Amino–naphthols and other amino–phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :
	2922.21	– – Aminohydroxynaphthalenesulphonic acids and their salts
	2922.22	– – Anisidines, dianisidines, phenetidines, and their salts
	2922.29	– – Other
	2922.30	– Amino–aldehydes, amino–ketones and amino–quinones, other than those containing more than one kind of oxygen function; salts thereof
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.
	2923.90	– Other
29.24		Carboxyamide–function compounds; amide– function compounds of carbonic acid. – Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :
	2924.21	– – Ureines and their derivatives; salts thereof
29.25		Carboxyimide–function compounds (including saccharin and its salts) and imine function compounds. – Imides and their derivatives; salts thereof :
	2925.19	– – Other
	2925.20	– Imines and their derivatives; salts thereof
29.26		Nitrile–function compounds. 2926.20 – 1–Cyanoguanidine (dicyandiamide)
	2926.90	– Other
29.28		Organic derivatives of hydrazine or of hydroxylamine.

Heading No.	H.S. Code	
29.29		Compounds with other nitrogen function.
	2929.90	– Other
29.30		Organo–sulphur compounds.
	2930.10	– Dithiocarbonates (xanthates)
29.33		Heterocyclic compounds with nitrogen hetero–atom(s) only; nucleic acids and their salts.
		– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :
	2933.21	– – Hydantoin and its derivatives
		– Lactams :
	2933.79	– – Other lactams
29.42		Other organic compounds.
30.04		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
30.06		Pharmaceutical goods specified in Note 3 to this Chapter.
	3006.20	– Blood–grouping reagents
	3006.30	– Opacifying preparations for X–ray examinations; diagnostic reagents designed to be administered to the patient
	3006.40	– Dental cements and other dental fillings; bone reconstruction cements
	3006.50	– First–aid boxes and kits
	3006.60	– Chemical contraceptive preparations based on hormones or spermicides.
31.01		Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
	3105.10	– Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
	3201.30	– Oak or chestnut extract
	3201.90	– Other
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.
	3209.90	– Other
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.
32.12		Pigments (including metallic powders and flakes) dispersed in non–aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.

Heading No.	H.S. Code	
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
	3214.90	– Other
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.
		– Printing ink :
	3215.11	– – Black
	3215.19	– – Other
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.
33.03		Perfumes and toilet waters.
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
33.05		Preparations for use on the hair.
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders.
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.
		– Organic surface-active agents, whether or not put up for retail sale :
	3402.11	– – Anionic
	3402.12	– – Cationic
	3402.13	– – Non-ionic
	3402.19	– – Other
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.
34.04		Artificial waxes and prepared waxes.
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).
35.01		Casein, caseinates and other casein derivatives; casein glues.
	3501.90	– Other
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.

Heading No.	H.S. Code	
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.
35.07		Enzymes; prepared enzymes not elsewhere specified or included.
	3507.10	– Rennet and concentrates thereof
36.01		Propellent powders.
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.
36.06		Ferro–cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.
		– Other :
	3701.99	– – Other
38.01		Artificial graphite; colloidal or semi– colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi– manufactures.
	3801.90	– Other
38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para– cymene; pine oil containing alpha– terpineol as the main constituent.
38.08		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).
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye– stuffs 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.
	3809.10	– With a basis of amylaceous substances
		– Other :
	3809.91	– – Of a kind used in the textile or like industries
	3809.92	– – Of a kind used in the paper or like industries
	3809.93	– – Of a kind used in the leather or like industries
38.10		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.
38.14		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.
38.16		Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.
38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02.
	3817.20	– Mixed alkyl-naphthalenes
38.19		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.
38.20		Anti–freezing preparations and prepared de–icing fluids.
38.22		Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.

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38.23		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.
	3823.10	– Prepared binders for foundry moulds or cores
	3823.20	– Naphthenic acids, their water-insoluble salts and their esters
	3823.30	– Non-agglomerated metal carbides mixed together or with metallic binders
	3823.40	– Prepared additives for cements, mortars or concretes
	3823.50	– Non-refractory mortars and concretes
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.
39.06		Acrylic polymers in primary forms.
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
	3907.50	– Alkyd resins
		– Other polyesters :
	3907.91	– – Unsaturated
	3907.99	– – Other
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.
39.15		Waste, parings and scrap, of plastics.
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.
		– Tubes, pipes and hoses, rigid :
	3917.21	– – Of polymers of ethylene
	3917.22	– – Of polymers of propylene
	3917.23	– – Of polymers of vinyl chloride
	3917.29	– – Of other plastics
		– Other tubes, pipes and hoses :
	3917.31	– – Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa
	3917.32	– – Other, not reinforced or otherwise combined with other materials, without fittings
	3917.33	– – Other, not reinforced or otherwise combined with other materials, with fittings
	3917.39	– – Other
	3917.40	– Fittings
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.
	3918.90	– Of other plastics
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.
	3920.20	– Of polymers of propylene
	3920.30	– Of polymers of styrene
		– Of polymers of vinyl chloride :
	3920.41	– – Rigid
	3920.42	– – Flexible
		– Of acrylic polymers :

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	3920.51 – – Of polymethyl methacrylate
	3920.59 – – Other
	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :
	3920.61 – – Of polycarbonates
	3920.62 – – Of polyethylene terephthalate
	3920.63 – – Of unsaturated polyesters
	3920.69 – – Of other polyesters
	– Of cellulose or its chemical derivatives :
	3920.72 – – Of vulcanised fibre
	3920.73 – – Of cellulose acetate
	3920.79 – – Of other cellulose derivatives
	– Of other plastics :
	3920.92 – – Of polyamides
	3920.93 – – Of amino-resins
	3920.94 – – Of phenolic resins
	3920.99 – – Of other plastics
39.21	Other plates, sheets, film, foil and strip, of plastics.
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.
	3922.20 – Lavatory seats and covers
	3922.90 – Other
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
	3923.10 – Boxes, cases, crates and similar articles
	– Sacks and bags (including cones) :
	3923.29 – – Of other plastics
	3923.30 – Carboys, bottles, flasks and similar articles
	3923.40 – Spools, cops, bobbins and similar supports
	3923.50 – Stoppers, lids, caps and other closures
	3923.90 – Other
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.
39.25	Builders' ware of plastics, not elsewhere specified or included.
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip.
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.
40.11	New pneumatic tyres, of rubber.
	4011.40 – Of a kind used on motorcycles
	4011.50 – Of a kind used on bicycles

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		– Other :
	4011.91	– – Having a "herring-bone" or similar tread
	4011.99	– – Other
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.
40.13		Inner tubes, of rubber.
	4013.90	– Other
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.
		– Gloves :
	4015.19	– – Other
	4015.90	– Other
40.16		Other articles of vulcanised rubber other than hard rubber.
41.04		Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.
41.05		Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.
41.06		Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.
41.07		Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.
41.08		Chamois (including combination chamois) leather.
41.09		Patent leather and patent laminated leather; metallised leather.
41.10		Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.
41.11		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.
47.01		Mechanical wood pulp.
47.02		Chemical wood pulp, dissolving grades.
47.04		Chemical wood pulp, sulphite, other than dissolving grades.
47.07		Waste and scrap of paper or paperboard.
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.
	4802.40	– Wallpaper base
		– Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :
	4802.51	– – Weighing less than 40 g/m ²
	4802.53	– – Weighing more than 150 g/m ²
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.

Heading No.	H.S. Code	
		– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process :
	4810.21	– – Light-weight coated paper
	4810.29	– – Other
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
		– Gummed or adhesive paper and paperboard:
	4811.29	– – Other
		– Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :
	4811.31	– – Bleached, weighing more than 150 g/m ²
	4811.39	– – Other
48.14		Wallpaper and similar wall coverings; window transparencies of paper.
	4814.10	– "Ingrain" paper
	4814.90	– Other
48.15		Floor coverings on a base of paper or of paperboard, whether or not cut to size.
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.
	4816.30	– Duplicator stencils
	4816.90	– Other
48.17		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.
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
	4820.50	– Albums for samples or for collections
	4820.90	– Other
48.21		Paper or paperboard labels of all kinds, whether or not printed.
	4821.90	– Other
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.
		– Gummed or adhesive paper, in strips or rolls :
	4823.11	– – Self-adhesive
	4823.19	– – Other
	4823.30	– Cards, not punched, for punch card machines, whether or not in strips
		– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :
	4823.51	– – Printed, embossed or perforated
	4823.60	– Trays, dishes, plates, cups and the like, of paper or paperboard
	4823.90	– Other
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.
		– Other :
	4901.99	– – Other

Heading No.	H.S. Code	
49.07		Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.
49.08		Transfers (decalcomanias).
	4908.10	– Transfers (decalcomanias), vitrifiable
49.09		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
49.10		Calendars of any kind, printed, including calendar blocks.
49.11		Other printed matter, including printed pictures and photographs.
51.11		Woven fabrics of carded wool or of carded fine animal hair.
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.
52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.
52.07		Cotton yarn (other than sewing thread) put up for retail sale.
53.08		Yarn of other vegetable textile fibres; paper yarn.
	5308.20	– True hemp yarn
53.10		Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.
	5310.10	– Unbleached
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.
		– Textured yarn :
	5402.31	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex
	5402.32	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex
	5402.33	– – Of polyesters
		– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :
	5402.41	– – Of nylon or other polyamides
		– Other yarn, single, with a twist exceeding 50 turns per metre :
	5402.51	– – Of nylon or other polyamides
	5402.52	– – Of polyesters
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.
	5407.10	– Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters
	5407.20	– Woven fabrics obtained from strip or the like
	5407.30	– Fabrics specified in Note 9 to Section XI
		– Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :
	5407.41	– – Unbleached or bleached
	5407.42	– – Dyed
	5407.43	– – Of yarns of different colours
	5407.44	– – Printed
		– Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :
	5407.51	– – Unbleached or bleached
	5407.52	– – Dyed
	5407.53	– – Of yarns of different colours

Heading No.	H.S. Code	
	5407.54	– – Printed
	5407.60	– Other woven fabrics, containing 85 % or more by weight of non-textured polyester filaments
		– Other woven fabrics, containing 85 % or more by weight of synthetic filaments :
	5407.71	– – Unbleached or bleached
	5407.72	– – Dyed
	5407.73	– – Of yarns of different colours
	5407.74	– – Printed
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.
	5408.10	– Woven fabrics obtained from high tenacity yarn, of viscose rayon
		– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :
	5408.21	– – Unbleached or bleached
	5408.22	– – Dyed
	5408.24	– – Printed
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.
	5503.40	– Of polypropylene
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.
		– Containing 85 % or more by weight of acrylic or modacrylic staple fibres :
	5509.31	– – Single yarn
	5509.32	– – Multiple (folded) or cabled yarn
		– Other yarn, containing 85 % or more by weight of synthetic staple fibres :
	5509.42	– – Multiple (folded) or cabled yarn
		– Other yarn, of polyester staple fibres :
	5509.51	– – Mixed mainly or solely with artificial staple fibres
		– Other yarn, of acrylic or modacrylic staple fibres :
	5509.61	– – Mixed mainly or solely with wool or fine animal hair
	5509.62	– – Mixed mainly or solely with cotton
		– Other yarn :
	5509.92	– – Mixed mainly or solely with cotton
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.
		– Containing 85 % or more by weight of artificial staple fibres :
	5510.11	– – Single yarn
	5510.12	– – Multiple (folded) or cabled yarn
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.
55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.
55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .
55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .
55.15		Other woven fabrics of synthetic staple fibres.
55.16		Woven fabrics of artificial staple fibres.

Heading No.	H.S. Code	
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.
56.06		Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
	5607.10	– Of jute or other textile bast fibres of heading No. 53.03 – Of sisal or other textile fibres of the genus <i>Agave</i> :
	5607.21	– – Binder or baler twine
	5607.29	– – Other
	5607.30	– Of abaca (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres – Of polyethylene or polypropylene :
	5607.41	– – Binder or baler twine
	5607.90	– Other
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06. – Of cotton :
	5801.21	– – Uncut weft pile fabrics
	5801.22	– – Cut corduroy
	5801.23	– – Other weft pile fabrics
	5801.24	– – Warp pile fabrics, épingle (uncut) – Of man-made fibres :
	5801.31	– – Uncut weft pile fabrics
	5801.32	– – Cut corduroy
	5801.33	– – Other weft pile fabrics
	5801.34	– – Warp pile fabrics, épingle (uncut)
	5801.90	– Of other textile materials
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.
58.06		Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).
	5806.20	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread – Other woven fabrics :
	5806.31	– – Of cotton
	5806.32	– – Of man-made fibres
	5806.39	– – Of other textile materials
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02.
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.
	5911.20	– Bolting cloth, whether or not made up – Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :
	5911.32	– – Weighing 650 g/m ² or more
	5911.90	– Other

Heading No.	H.S. Code	
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.
		– Looped pile fabrics :
	6001.29	– – Of other textile materials
		– Other :
	6001.91	– – Of cotton
	6001.92	– – Of man-made fibres
60.02		Other knitted or crocheted fabrics.
	6002.10	– Of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread
	6002.20	– Other, of a width not exceeding 30 cm
		– Other :
	6002.91	– – Of wool or fine animal hair
	6002.99	– – Other
61.16		Gloves, mittens and mitts, knitted or crocheted.
		– Other :
	6116.91	– – Of wool or fine animal hair
	6116.92	– – Of cotton
	6116.93	– – Of synthetic fibres
	6116.99	– – Of other textile materials
62.10		Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.
62.16		Gloves, mittens and mitts.
63.07		Other made up articles, including dress patterns.
	6307.20	– Life-jackets and life-belts
63.08		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.
64.06		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.
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.
68.01		Setts, curbstones and flagstones, of natural stone (except slate).
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).
68.03		Worked slate and articles of slate or of agglomerated slate.
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.
		– Other millstones, grindstones, grinding wheels and the like :
	6804.21	– – Of agglomerated synthetic or natural diamond
	6804.22	– – Of other agglomerated abrasives or of ceramics
	6804.23	– – Of natural stone
	6804.30	– Hand sharpening or polishing stones

Heading No.	H.S. Code	
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paper-board or of other materials, whether or not cut to shape or sewn or otherwise made up.
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.
	6806.10	– Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls
	6806.90	– Other
68.09		Articles of plaster or of compositions based on plaster.
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.
	6812.70	– Compressed asbestos fibre jointing, in sheets or rolls
68.15		Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.
		– Other articles :
	6815.91	– – Containing magnesite, dolomite or chromite
69.01		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.
69.06		Ceramic pipes, conduits, guttering and pipe fittings.
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.
	6907.90	– Other
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.
	6908.90	– Other
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.
		– Ceramic wares for laboratory, chemical or other technical uses :
	6909.11	– – Of porcelain or china
69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.
69.13		Statuettes and other ornamental ceramic articles.
	6913.10	– Of porcelain or china
69.14		Other ceramic articles.
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.
		– Toughened (tempered) safety glass :
	7007.19	– – Other
		– Laminated safety glass :
	7007.29	– – Other
70.08		Multiple-walled insulating units of glass.

Heading No.	H.S. Code	
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.
	7010.90	– Other
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).
		– Drinking glasses other than of glass– ceramics :
	7013.21	– – Of lead crystal
	7013.29	– – Other
		– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass– ceramics :
	7013.31	– – Of lead crystal
	7013.39	– – Other
		– Other glassware :
	7013.91	– – Of lead crystal
	7013.99	– – Other
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.
	7017.90	– Other
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).
	7019.20	– Woven fabrics, including narrow fabrics
		– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :
	7019.90	– Other
70.20		Other articles of glass.
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.
		– Cast fittings :
	7307.19	– – Other
		– Other, of stainless steel :
	7307.21	– – Flanges
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge–sections, lock–gates, towers, lattice masts, roofs, roofing frame–works, 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.
	7308.10	– Bridges and bridge–sections
	7308.20	– Towers and lattice masts
	7308.40	– Equipment for scaffolding, shuttering, propping or pit–propping
	7308.90	– Other
73.11		Containers for compressed or liquefied gas, of iron or steel.
73.13		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
	7314.20	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross–sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more
	7314.30	– Other grill, netting and fencing, welded at the intersection
		– Other grill, netting and fencing :
	7314.41	– – Plated or coated with zinc

Heading No.	H.S. Code	
	7314.42	– – Coated with plastics
	7314.49	– – Other
	7314.50	– Expanded metal
73.15		Chain and parts thereof, of iron or steel.
73.20		Springs and leaves for springs, of iron or steel.
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.
		– Other appliances :
	7321.81	– – For gas fuel or for both gas and other fuels
	7321.82	– – For liquid fuel
	7321.83	– – For solid fuel
	7321.90	– Parts
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.
73.24		Sanitary ware and parts thereof, of iron or steel.
		– Baths :
	7324.29	– – Other
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.
	7610.90	– Other
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).
82.08		Knives and cutting blades, for machines or for mechanical appliances.
	8208.10	– For metal working
	8208.20	– For wood working
	8208.30	– For kitchen appliances or for machines used by the food industry
	8208.40	– For agricultural, horticultural or forestry machines
82.13		Scissors, tailors' shears and similar shears, and blades therefor.
83.03		Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.
83.04		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.
83.07		Flexible tubing of base metal, with or without fittings.
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.

Heading No.	H.S. Code	
	8308.20	– Tubular or bifurcated rivets
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
83.10		Sign–plates, name–plates, address–plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.
84.03		Central heating boilers other than those of heading No. 84.02.
	8403.90	– Parts
84.04		Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super–heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.
84.08		Compression–ignition internal combustion piston engines (diesel or semi–diesel engines).
84.12		Other engines and motors.
		– Hydraulic power engines and motors :
	8412.21	– – Linear acting (cylinders)
		– Pneumatic power engines and motors :
	8412.31	– – Linear acting (cylinders)
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.
	8414.20	– Hand– or foot–operated air pumps
	8414.30	– Compressors of a kind used in refrigerating equipment
	8414.40	– Air compressors mounted on a wheeled chassis for towing
	8414.80	– Other
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non– electric.
	8417.10	– Furnaces and ovens for the roasting, melting or other heat–treatment of ores, pyrites or of metals
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non–electric.
		– Instantaneous or storage water heaters, non–electric :
	8419.11	– – Instantaneous gas water heaters
	8419.19	– – Other
	8419.20	– Medical, surgical or laboratory sterilisers
		– Dryers :
	8419.31	– – For agricultural products
	8419.32	– – For wood, paper pulp, paper or paperboard
	8419.39	– – Other
	8419.40	– Distilling or rectifying plant
	8419.50	– Heat exchange units
	8419.60	– Machinery for liquefying air or other gases
		– Other machinery, plant and equipment :
	8419.81	– – For making hot drinks or for cooking or heating food
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.

Heading No.	H.S. Code	
		– Centrifuges, including centrifugal dryers :
	8421.11	– – Cream separators
	8421.12	– – Clothes–dryers
	8421.19	– – Other
		– Filtering or purifying machinery and apparatus for liquids :
	8421.21	– – For filtering or purifying water
	8421.22	– – For filtering or purifying beverages other than water
	8421.23	– – Oil or petrol–filters for internal combustion engines
	8421.29	– – Other
		– Filtering or purifying machinery and apparatus for gases :
	8421.31	– – Intake air filters for internal combustion engines
	8421.39	– – Other
		– Parts :
	8421.91	– – Of centrifuges, including centrifugal dryers
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.
	8422.30	– Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages
	8422.40	– Other packing or wrapping machinery
84.24		Mechanical appliances (whether or not hand–operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.
	8424.20	– Spray guns and similar appliances
		– Other appliances :
	8424.89	– – Other
	8424.90	– Parts
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).
		– Other continuous–action elevators and conveyors, for goods or materials :
	8428.39	– – Other
84.29		Self–propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile–drivers and pile–extractors; snow– ploughs and snow–blowers.
	8430.20	– Snow–ploughs and snow–blowers
84.31		Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports–ground rollers.
	8432.10	– Ploughs
		– Harrows, scarifiers, cultivators, weeders and hoes :
	8432.21	– – Disc harrows
	8432.29	– – Other
	8432.30	– Seeders, planters and transplanters

Heading No.	H.S. Code	
	8432.80	– Other machinery
	8432.90	– Parts
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.
		– Mowers for lawns, parks or sports– grounds :
	8433.11	– – Powered, with the cutting device rotating in a horizontal plane
	8433.40	– Straw or fodder balers, including pick–up balers
		– Other harvesting machinery; threshing machinery :
	8433.52	– – Other threshing machinery
	8433.53	– – Root or tuber harvesting machines
	8433.60	– Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce
	8433.90	– Parts
84.34		Milking machines and dairy machinery.
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.
84.36		Other agricultural, horticultural, forestry, poultry–keeping or bee–keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
	8436.80	– Other machinery
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.
	8441.80	– Other machinery
84.51		Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.
	8454.10	– Converters
	8454.20	– Ingot moulds and ladles
84.56		Machine–tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro–discharge, electro–chemical, electron beam, ionic–beam or plasma arc processes.
84.57		Machining centres, unit construction machines (single station) and multi– station transfer machines, for working metal.
84.58		Lathes for removing metal.
84.59		Machine–tools (including way–type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.
84.60		Machine–tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.
84.61		Machine–tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting–off and other machine–tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.

Heading No.	H.S. Code	
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.
84.63		Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.
84.66		Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.
84.67		Tools for working in the hand, pneumatic or with self-contained non-electric motor.
		– Other tools :
	8467.81	– – Chain saws
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).
	8483.10	– Transmission shafts (including cam shafts and crank shafts) and cranks
	8483.20	– Bearing housings, incorporating ball or roller bearings
	8483.30	– Bearing housings, not incorporating ball or roller bearings; plain shaft bearings
	8483.50	– Flywheels and pulleys, including pulley blocks
	8483.60	– Clutches and shaft couplings (including universal joints)
	8483.90	– Parts
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.
85.46		Electrical insulators of any material.
	8546.10	– Of glass
	8546.20	– Of ceramics
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.
86.02		Other rail locomotives; locomotive tenders.
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.
86.04		Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).

Heading No.	H.S. Code	
86.05		Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).
86.06		Railway or tramway goods vans and wagons, not self-propelled.
86.07		Parts of railway or tramway locomotives or rolling-stock.
87.01		Tractors (other than tractors of heading No. 87.09).
	8701.10	– Pedestrian controlled tractors
87.08		Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.
	8708.50	– Drive-axles with differential, whether or not provided with other transmission components
	8708.60	– Non-driving axles and parts thereof
	8708.70	– Road wheels and parts and accessories thereof
87.12		Bicycles and other cycles (including delivery tricycles), not motorised.
87.13		Invalid carriages, whether or not motorised or otherwise mechanically propelled.
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.
		– Objective lenses :
	9002.11	– – For cameras, projectors or photographic enlargers or reducers
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.
	9013.80	– Other devices, appliances and instruments
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.
		– Syringes, needles, catheters, cannulae and the like :
	9018.32	– – Tubular metal needles and needles for sutures
	9018.39	– – Other
		– Other instruments and appliances, used in dental sciences :
	9018.41	– – Dental drill engines, whether or not combined on a single base with other dental equipment
	9018.49	– – Other
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.
	9031.80	– Other instruments, appliances and machines
90.32		Automatic regulating or controlling instruments and apparatus.
	9032.20	– Manostats
		– Other instruments and apparatus :
	9032.81	– – Hydraulic or pneumatic
	9032.89	– – Other
94.03		Other furniture and parts thereof.
	9403.10	– Metal furniture of a kind used in offices
	9403.20	– Other metal furniture
	9403.90	– Parts
94.05		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.
		– Parts :
	9405.91	– – Of glass

Heading No.	H.S. Code	
95.06		Articles and equipment for gymnastics, athletics, other sports (including table– tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.
		– Other :
	9506.99	– – Other
96.06		Buttons, press–fasteners, snap–fasteners and press–studs, button moulds and other parts of these articles; button blanks.
	9606.10	– Press–fasteners, snap–fasteners and press–studs and parts therefor
		– Buttons :
	9606.21	– – Of plastics, not covered with textile material
	9606.30	– Button moulds and other parts of buttons; button blanks
96.07		Slide fasteners and parts thereof.
96.15		Combs, hair–slides and the like; hairpins, curling pins, curling grips, hair–curlers and the like, other than those of heading No. 85.16, and parts thereof.

List B to Annex IV

LIST OF THE PRODUCTS ORIGINATING IN AN EFTA STATE FOR WHICH CUSTOMS DUTIES SHALL BE ABOLISHED IN SLOVENIA BETWEEN 1 JANUARY 1996 AND 1 JANUARY 2002

Heading No.	H.S.Code	
27.02		Lignite, whether or not agglomerated, excluding jet.
28.01		Fluorine, chlorine, bromine and iodine.
	2801.10	– Chlorine
28.04		Hydrogen, rare gases and other non–metals.
	2804.30	– Nitrogen
	2804.40	– Oxygen
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.
	2806.10	– Hydrogen chloride (hydrochloric acid)
28.11		Other inorganic acids and other inorganic oxygen compounds of non–metals.
		– Other inorganic oxygen compounds of non– metals:
	2811.21	– – Carbon dioxide
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
		– Sodium hydroxide (caustic soda) :
	2815.12	– – In aqueous solution (soda lye or liquid soda)
28.23		Titanium oxides.
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
	2828.90	– Other
28.33		Sulphates; alums; peroxosulphates (persulphates).
		– Other sulphates :
	2833.22	– – Of aluminium
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.
		– Polyphosphates:
	2835.31	– – Sodium triphosphate (sodium tripolyphosphate)
28.40		Borates; peroxoborates (perborates).

Heading No.	H.S.Code	
	2840.30	– Peroxoborates (perborates)
28.47		Hydrogen peroxide, whether or not solidified with urea.
28.49		Carbides, whether or not chemically defined.
	2849.10	– Of calcium
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
		– Acyclic aldehydes without other oxygen function :
	2912.11	– – Methanal (formaldehyde)
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
		– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :
	2917.31	– – Dibutyl orthophthalates
	2917.32	– – Dioctyl orthophthalates
	2917.33	– – Dinonyl or didecyl orthophthalates
	2917.35	– – Phthalic anhydride
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.
	3206.10	– Pigments and preparations based on titanium dioxide
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.
	3209.10	– Based on acrylic or vinyl polymers
32.11		Prepared driers.
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
	3214.10	– Mastics; painters' fillings
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.
	3402.20	– Preparations put up for retail sale
	3402.90	– Other
34.06		Candles, tapers and the like.
36.02		Prepared explosives, other than propellant powders.
36.03		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.
	3918.10	– Of polymers of vinyl chloride
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.
	3920.10	– Of polymers of ethylene
39.22		Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.
	3922.10	– Baths, shower-baths and wash-basins

Heading No.	H.S.Code	
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
		– Sacks and bags (including cones):
	3923.21	– – Of polymers of ethylene
40.11		New pneumatic tyres, of rubber.
	4011.10	– Of a kind used on motor cars (including station wagons and racing cars)
40.13		Inner tubes, of rubber.
	4013.10	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries
	4013.20	– Of a kind used on bicycles
42.01		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.
42.04		Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.
42.05		Other articles of leather or of composition leather.
43.03		Articles of apparel, clothing accessories and other articles of furskin.
43.04		Artificial fur and articles thereof.
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.
44.12		Plywood, veneered panels and similar laminated wood.
48.01		Newsprint, in rolls or sheets.
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.
	4802.10	– Hand-made paper and paperboard
		– Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :
	4802.52	– – Weighing 40 g/m ² or more but not more than 150 g/m ²
	4802.60	– Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical process
48.03		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
48.05		Other uncoated paper and paperboard, in rolls or sheets.
	4805.70	– Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ²
	4805.80	– Other paper and paperboard, weighing 225 g/m ² or more
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.

Heading No.	H.S.Code	
	4808.10	– Corrugated paper and paperboard, whether or not perforated
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface–coloured, surface–decorated or printed, in rolls or sheets.
		– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :
	4810.11	– – Weighing not more than 150 g/m ²
	4810.12	– – Weighing more than 150 g/m ²
48.14		Wallpaper and similar wall coverings; window transparencies of paper.
	4814.20	– Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design–printed or otherwise decorated layer of plastics
	4814.30	– Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven
48.16		Carbon paper, self–copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.
	4816.10	– Carbon or similar copying papers
	4816.20	– Self–copy paper
48.18		Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.
	4818.10	– Toilet paper
	4818.20	– Handkerchiefs, cleansing or facial tissues and towels
	4818.30	– Tablecloths and serviettes
	4818.40	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.
	4819.10	– Cartons, boxes and cases, of corrugated paper or paperboard
	4819.20	– Folding cartons, boxes and cases, of non–corrugated paper or paperboard
	4819.40	– Other sacks and bags, including cones
	4819.50	– Other packing containers, including record sleeves
	4819.60	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting–pads, binders (loose–leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.
	4820.10	– Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles
	4820.20	– Exercise books
	4820.30	– Binders (other than book covers), folders and file covers
	4820.40	– Manifold business forms and interleaved carbon sets
48.21		Paper or paperboard labels of all kinds, whether or not printed.
	4821.10	– Printed

Heading No.	H.S.Code	
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.
	4823.40	– Rolls, sheets and dials, printed for self-recording apparatus
		– Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :
	4823.59	– – Other
	4823.70	– Moulded or pressed articles of paper pulp
51.12		Woven fabrics of combed wool or of combed fine animal hair.
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .
52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .
52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .
52.12		Other woven fabrics of cotton.
56.02		Felt, whether or not impregnated, coated, covered or laminated.
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
		– Of polyethylene or polypropylene:
	5607.49	– – Other
	5607.50	– Of other synthetic fibres
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.
	5801.10	– Of wool or fine animal hair
		– Of cotton :
	5801.25	– – Warp pile fabrics, cut
	5801.26	– – Chenille fabrics
		– Of man-made fibres :
	5801.35	– – Warp pile fabrics, cut
	5801.36	– – Chenille fabrics
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.
58.03		Gauze, other than narrow fabrics of heading No. 58.06.
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.
58.10		Embroidery in the piece, in strips or in motifs.
58.11		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.
		– Other :
	5904.91	– – With a base consisting of needleloom felt or nonwovens
59.06		Rubberised textile fabrics, other than those of heading No. 59.02.

Heading No.	H.S.Code	
60.02		Other knitted or crocheted fabrics.
	6002.30	– Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread
		– Other fabrics, warp knit (including those made on galloon knitting machines) :
	6002.41	– – Of wool or fine animal hair
	6002.42	– – Of cotton
	6002.43	– – Of man-made fibres
	6002.49	– – Other
		– Other :
	6002.92	– – Of cotton
	6002.93	– – Of man-made fibres
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.05		Men's or boys' shirts, knitted or crocheted.
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.09		T-shirts, singlets and other vests, knitted or crocheted.
61.10		Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.
61.11		Babies' garments and clothing accessories, knitted or crocheted.
61.12		Track suits, ski suits and swimwear, knitted or crocheted.
61.13		Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.
61.14		Other garments, knitted or crocheted.
61.15		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.
61.16		Gloves, mittens and mitts, knitted or crocheted.
	6116.10	– Gloves impregnated, coated or covered with plastics or rubber
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
62.05		Men's or boys' shirts.

Heading No.	H.S.Code	
62.06		Women's or girls' blouses, shirts and shirt-blouses.
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.
62.09		Babies' garments and clothing accessories.
62.11		Track suits, ski suits and swimwear; other garments.
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.
62.13		Handkerchiefs.
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.
62.15		Ties, bow ties and cravats.
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.
63.01		Blankets and travelling rugs.
	6301.30	– Blankets (other than electric blankets) and travelling rugs, of cotton
	6301.40	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres
	6301.90	– Other blankets and travelling rugs
63.02		Bed linen, table linen, toilet linen and kitchen linen.
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.
63.04		Other furnishing articles, excluding those of heading No. 94.04.
63.05		Sacks and bags, of a kind used for the packing of goods.
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
63.07		Other made up articles, including dress patterns.
	6307.10	– Floor-cloths, dish-cloths, dusters and similar cleaning cloths
	6307.90	– Other
63.09		Worn clothing and other worn articles.
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.
64.02		Other footwear with outer soles and uppers of rubber or plastics.
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.
64.05		Other footwear.
65.01		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.
65.02		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.
65.03		Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.
65.04		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.

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65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
65.06		Other headgear, whether or not lined or trimmed.
65.07		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.
69.05		Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.
72.02		Ferro-alloys.
		– Ferro-silicon :
	7202.21	– – Containing by weight more than 55 % of silicon
	7202.29	– – Other
		– Ferro-chromium :
	7202.41	– – Containing by weight more than 4 % of carbon
	7202.49	– – Other
		– Other :
	7202.99	– – Other
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.
72.15		Other bars and rods of iron or non-alloy steel.
72.16		Angles, shapes and sections of iron or non-alloy steel.
	7216.60	– Angles, shapes and sections, not further worked than cold-formed or cold-finished
	7216.90	– Other
72.17		Wire of iron or non-alloy steel.
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.
	7218.90	– Other
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.
72.21		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.
	7222.10	– Bars and rods, not further worked than hot-rolled, hot-drawn or extruded

Heading No.	H.S.Code	
	7222.20	– Bars and rods, not further worked than cold–formed or cold–finished
	7222.30	– Other bars and rods
72.25		Flat–rolled products of other alloy steel, of a width of 600 mm or more.
72.26		Flat–rolled products of other alloy steel, of a width of less than 600 mm.
72.27		Bars and rods, hot–rolled, in irregularly wound coils, of other alloy steel.
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non–alloy steel.
	7228.10	– Bars and rods, of high speed steel
	7228.20	– Bars and rods, of silico–manganese steel
	7228.30	– Other bars and rods, not further worked than hot–rolled, hot–drawn or extruded
	7228.40	– Other bars and rods, not further worked than forged
	7228.50	– Other bars and rods, not further worked than cold–formed or cold–finished
	7228.60	– Other bars and rods
	7228.70	– Angles, shapes and sections
72.29		Wire of other alloy steel.
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.
	7306.30	– Other, welded, of circular cross–section, of iron or non–alloy steel
	7306.40	– Other, welded, of circular cross–section, of stainless steel
	7306.50	– Other, welded, of circular cross–section, of other alloy steel
	7306.60	– Other, welded, of non–circular cross– section
	7306.90	– Other
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.
		– Cast fittings :
	7307.11	– – Of non–malleable cast iron
		– Other, of stainless steel :
	7307.22	– – Threaded elbows, bends and sleeves
	7307.23	– – Butt welding fittings
	7307.29	– – Other
		– Other :
	7307.91	– – Flanges
	7307.92	– – Threaded elbows, bends and sleeves
	7307.93	– – Butt welding fittings
	7307.99	– – Other
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge–sections, lock–gates, towers, lattice masts, roofs, roofing frame–works, 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.
	7308.30	– Doors, windows and their frames and thresholds for doors
73.09		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat–insulated, but not fitted with mechanical or thermal equipment.

Heading No.	H.S.Code	
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
		– Woven products :
	7314.11	– – Of stainless steel
	7314.19	– – Other
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.
		– Cooking appliances and plate warmers :
	7321.11	– – For gas fuel or for both gas and other fuels
	7321.12	– – For liquid fuel
	7321.13	– – For solid fuel
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.
		– Other:
	7323.91	– – Of cast iron, not enamelled
	7323.92	– – Of cast iron, enamelled
	7323.93	– – Of stainless steel
	7323.94	– – Of iron (other than cast iron) or steel, enamelled
	7323.99	– – Other
73.25		Other cast articles of iron or steel.
	7325.10	– Of non-malleable cast iron
		– Other :
	7325.99	– – Other
73.26		Other articles of iron or steel.
	7326.20	– Articles of iron or steel wire
74.07		Copper bars, rods and profiles.
74.08		Copper wire.
74.19		Other articles of copper.
		– Other :
	7419.91	– – Cast, moulded, stamped or forged, but not further worked
	7419.99	– – Other
76.01		Unwrought aluminium.
	7601.20	– Aluminium alloys
76.04		Aluminium bars, rods and profiles.
76.05		Aluminium wire.
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.

Heading No.	H.S.Code	
76.08		Aluminium tubes and pipes.
76.09		Aluminium tube or pipe fittings for example, couplings, elbows, sleeves).
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge sections, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.
	7610.10	– Doors, windows and their frames and thresholds for doors
76.16		Other articles of aluminium.
	7616.90	– Other
79.01		Unwrought zinc.
	7901.20	– Zinc alloys
79.04		Zinc bars, rods, profiles and wire.
79.05		Zinc plates, sheets, strip and foil.
79.06		Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).
79.07		Other articles of zinc.
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cut-ters, bolt croppers, perforating punches and similar hand tools.
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; porta-ble forges; hand or pedal-operated grinding wheels with frameworks.
82.06		Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drill-ing or earth boring tools.
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, win-dows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.
	8308.10	– Hooks, eyes and eyelets
	8308.90	– Other, including parts
84.03		Central heating boilers other than those of heading No. 84.02.
	8403.10	– Boilers
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.
		– Marine propulsion engines :
	8407.21	– – Outboard motors
	8407.29	– – Other
		– Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :
	8407.31	– – Of a cylinder capacity not exceeding 50 cc
	8407.32	– – Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc

Heading No.	H.S.Code	
84.10		Hydraulic turbines, water wheels, and regulators therefor.
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.
	8414.10	– Vacuum pumps
		– Fans :
	8414.51	– – Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W
	8414.59	– – Other
	8414.60	– Hoods having a maximum horizontal side not exceeding 120 cm
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non- electric.
	8417.20	– Bakery ovens, including biscuit ovens
	8417.90	– Parts
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.
		– Other machinery, plant and equipment :
	8419.89	– – Other
	8419.90	– Parts
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.
		– Parts :
	8421.99	– – Other
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.
		– Dish washing machines :
	8422.11	– – Of the household type
	8422.19	– – Other
	8422.20	– Machinery for cleaning or drying bottles or other containers
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.
	8424.10	– Fire extinguishers, whether or not charged
	8424.30	– Steam or sand blasting machines and similar jet projecting machines
		– Other appliances :
	8424.81	– – Agricultural or horticultural
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.

Heading No.	H.S.Code	
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.
	8432.40	– Manure spreaders and fertiliser distributors
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.
		– Mowers for lawns, parks or sports– grounds :
	8433.19	– – Other
	8433.20	– Other mowers, including cutter bars for tractor mounting
	8433.30	– Other haymaking machinery
		– Other harvesting machinery; threshing machinery :
	8433.51	– – Combine harvester–threshers
	8433.59	– – Other
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.
	8438.10	– Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products
84.50		Household or laundry–type washing machines, including machines which both wash and dry.
		– Machines, each of a dry linen capacity not exceeding 10 kg :
	8450.11	– – Fully–automatic machines
	8450.12	– – Other machines, with built–in centrifugal drier
	8450.19	– – Other
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.
	8454.30	– Casting machines
	8454.90	– Parts
84.55		Metal–rolling mills and rolls therefor.
	8455.30	– Rolls for rolling mills
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.
		– Other :
	8471.92	– – Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.
		– Moulds for metal or metal carbides :
	8480.41	– – Injection or compression types
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure–reducing valves and thermostatically controlled valves.
84.82		Ball or roller bearings.
	8482.10	– Ball bearings
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).

Heading No.	H.S.Code	
	8483.40	– Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters
85.01		Electric motors and generators (excluding generating sets).
	8501.10	– Motors of an output not exceeding 37.5 W
		– Other DC motors; DC generators :
	8501.31	– – Of an output not exceeding 750 W
	8501.32	– – Of an output exceeding 750 W but not exceeding 75 kW
	8501.40	– Other AC motors, single-phase
		– Other AC motors, multi-phase :
	8501.51	– – Of an output not exceeding 750 W
	8501.52	– – Of an output exceeding 750 W but not exceeding 75 kW
85.02		Electric generating sets and rotary converters.
		– Generating sets with compression– ignition internal combustion piston engines (diesel or semi–diesel engines) :
	8502.11	– – Of an output not exceeding 75 kVA
	8502.20	– Generating sets with spark–ignition internal combustion piston engines
	8502.30	– Other generating sets
85.03		Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.
85.05		Electro–magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro– magnetic or permanent magnet chucks, clamps and similar holding devices; electro–magnetic couplings, clutches and brakes; electro–magnetic lifting heads.
		– Permanent magnets and articles intended to become permanent magnets after magnetisation :
	8505.11	– – Of metal
	8505.19	– – Other
	8505.20	– Electro–magnetic couplings, clutches and brakes
85.06		Primary cells and primary batteries.
		– Of an external volume not exceeding 300 cm ³ :
	8506.11	– – Manganese dioxide
	8506.12	– – Mercuric oxide
	8506.13	– – Silver oxide
	8506.20	– Of an external volume exceeding 300 cm ³
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).
	8507.10	– Lead–acid, of a kind used for starting piston engines
	8507.20	– Other lead–acid accumulators
	8507.80	– Other accumulators
	8507.90	– Parts
85.08		Electro–mechanical tools for working in the hand, with self–contained electric motor.
	8508.20	– Saws
	8508.80	– Other tools
85.09		Electro–mechanical domestic appliances, with self–contained electric motor.
85.10		Shavers and hair clippers, with self– contained electric motor.
	8510.10	– Shavers

Heading No.	H.S.Code	
85.11		Electrical ignition or starting equipment of a kind used for spark- ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.
	8511.10	– Sparking plugs
	8511.20	– Ignition magnetos; magneto-dynamos; magnetic flywheels
	8511.50	– Other generators
	8511.80	– Other equipment
85.12		Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), wind- screen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.
	8512.10	– Lighting or visual signalling equipment of a kind used on bicycles
	8512.20	– Other lighting or visual signalling equipment
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.
	8513.10	– Lamps
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.
	8516.10	– Electric instantaneous or storage water heaters and immersion heaters
		– Electric space heating apparatus and electric soil heating apparatus :
	8516.21	– – Storage heating radiators
	8516.29	– – Other
		– Electro-thermic hair-dressing or hand- drying apparatus :
	8516.31	– – Hair dryers
	8516.32	– – Other hair-dressing apparatus
	8516.33	– – Hand-drying apparatus
	8516.40	– Electric smoothing irons
	8516.60	– Other ovens; cookers, cooking plates, boiling rings, grillers and roasters
		– Other electro-thermic appliances :
	8516.71	– – Coffee or tea makers
	8516.72	– – Toasters
	8516.79	– – Other
	8516.80	– Electric heating resistors
85.17		Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier- current line systems.
	8517.10	– Telephone sets
	8517.30	– Telephonic or telegraphic switching apparatus
	8517.40	– Other apparatus, for carrier-current line systems
		– Other apparatus :
	8517.81	– – Telephonic

Heading No.	H.S.Code	
85.18		Microphones and stands therefor; loud– speakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio– frequency electric amplifiers; electric sound amplifier sets.
	8518.40	– Audio–frequency electric amplifiers
85.25		Transmission apparatus for radio– telephony, radio–telegraphy, radio– broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.
	8525.10	– Transmission apparatus
	8525.20	– Transmission apparatus incorporating reception apparatus
85.28		Television receivers (including video monitors and video projectors), whether or not incorporating radio–broadcast receivers or sound or video recording or reproducing apparatus.
85.29		Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.
	8531.10	– Burglar or fire alarms and similar apparatus
	8531.20	– Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)
	8531.80	– Other apparatus
85.32		Electrical capacitors, fixed, variable or adjustable (pre–set).
	8532.10	– Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)
		– Other fixed capacitors :
	8532.22	– – Aluminium electrolytic
	8532.23	– – Ceramic dielectric, single layer
	8532.24	– – Ceramic dielectric, multilayer
	8532.25	– – Dielectric of paper or plastics
	8532.29	– – Other
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.
85.34		Printed circuits.
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp–holders, junction boxes), for a voltage not exceeding 1,000 volts.
85.37		Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.
85.38		Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37.
85.41		Diodes, transistors and similar semi– conductor devices; photosensitive semi– conductor devices, including photo– voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo–electric crystals.
	8541.10	– Diodes, other than photosensitive or light emitting diodes
85.42		Electronic integrated circuits and microassemblies.
	8542.20	– Hybrid integrated circuits

Heading No.	H.S.Code	
	8542.80	– Other
85.44		Insulated (including enamelled or anodised) wire, cable (including co–axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.
		– Other electric conductors, for a voltage not exceeding 80 V :
	8544.41	– – Fitted with connectors
	8544.49	– – Other
	8544.70	– Optical fibre cables
85.46		Electrical insulators of any material.
	8546.90	– Other
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.
87.01		Tractors (other than tractors of heading No. 87.09).
	8701.20	– Road tractors for semi–trailers
	8701.90	– Other
87.02		Motor vehicles for the transport of ten or more persons, including the driver.
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.
		– Other vehicles, with spark–ignition internal combustion reciprocating piston engine :
	8703.21	– – Of a cylinder capacity not exceeding 1,000 cc
	8703.22	– – Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc
	8703.23	– – Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc
	8703.24	– – Of a cylinder capacity exceeding 3,000 cc
		– Other vehicles, with compression– ignition internal combustion piston engine (diesel or semi–diesel) :
	8703.31	– – Of a cylinder capacity not exceeding 1,500 cc
	8703.32	– – Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc
	8703.33	– – Of a cylinder capacity exceeding 2,500 cc
	8703.90	– Other
87.04		Motor vehicles for the transport of goods.
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete–mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).
87.06		Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.
87.09		Works trucks, self–propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side–cars; side–cars.
	8711.10	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc
	8711.20	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc

Heading No.	H.S.Code	
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.
	8716.10	– Trailers and semi-trailers of the caravan type, for housing or camping
	8716.20	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes
		– Other trailers and semi-trailers for the transport of goods :
	8716.31	– – Tanker trailers and tanker semi-trailers
	8716.39	– – Other
	8716.40	– Other trailers and semi-trailers
	8716.80	– Other vehicles
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.
	8801.10	– Gliders and hang gliders
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.
		– Other :
	8903.91	– – Sailboats, with or without auxiliary motor
	8903.92	– – Motorboats, other than outboard motorboats
	8903.99	– – Other
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.
	9001.10	– Optical fibres, optical fibre bundles and cables
90.04		Spectacles, goggles and the like, corrective, protective or other.
	9004.90	– Other
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.
	9008.10	– Slide projectors
	9008.20	– Microfilm, microfiche or other microform readers, whether or not capable of producing copies
	9008.30	– Other image projectors
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.
	9013.20	– Lasers, other than laser diodes
90.16		Balances of a sensitivity of 5 cg or better, with or without weights.
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
90.20		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.
	9028.30	– Electricity meters
	9028.90	– Parts and accessories
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.
	9029.20	– Speed indicators and tachometers; stroboscopes

Heading No.	H.S.Code	
	9029.90	– Parts and accessories
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.
	9030.10	– Instruments and apparatus for measuring or detecting ionising radiations
		– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :
	9030.31	– – Multimeters
	9030.39	– – Other
	9030.40	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)
		– Other instruments and apparatus :
	9030.81	– – With a recording device
	9030.89	– – Other
91.03		Clocks with watch movements, excluding clocks of heading No. 91.04.
91.05		Other clocks.
		– Wall clocks :
	9105.21	– – Battery, accumulator or mains powered
	9105.29	– – Other
		– Other :
	9105.99	– – Other
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time– registers, time–recorders).
	9106.10	– Time–registers; time–recorders
91.07		Time switches with clock or watch movement or with synchronous motor.
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.
94.05		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.
	9405.10	– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares
	9405.20	– Electric table, desk, bedside or floor–standing lamps
	9405.30	– Lighting sets of a kind used for Christmas trees
	9405.40	– Other electric lamps and lighting fittings
	9405.50	– Non–electrical lamps and lighting fittings
	9405.60	– Illuminated signs, illuminated name–plates and the like
94.06		Prefabricated buildings.
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand–operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).
96.06		Buttons, press–fasteners, snap–fasteners and press–studs, button moulds and other parts of these articles; button blanks.
		– Buttons :
	9606.22	– – Of base metal, not covered with textile material

PROTOCOL C

referred to in paragraph 1 of Article 6

CUSTOMS DUTIES OF A FISCAL NATURE

Liechtenstein and Switzerland may apply duties of a fiscal nature to products falling under the tariff headings specified in the Table to this Protocol while observing the conditions of Article 13 of the Agreement.

When production is started in Liechtenstein and Switzerland of a product of like kind to one of those listed in the Table, the duty to which the latter product is subject must be abolished.

Table to Protocol C

Heading No.	H.S. Code	Description of products
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
27.09		Petroleum oils and oils obtained from bituminous minerals, crude.
27.10		Petroleum oils and oils obtained from bituminous minerals other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.
27.11		Petroleum gases and other gaseous hydrocarbons.
ex all tariff chapters		Products which are used as motor fuels
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines. – Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:
	ex 8407.33	– – Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc:
		10 – – – For motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.21, ex 8703.90 and ex 8704.31(10/20)
	ex 8407.34	– – Of a cylinder capacity exceeding 1000 cc:
		10 – – – For motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.22/23, ex 8703.90 and ex 8704.31(10/20)
		– Other engines:
	ex 8407.90	– – Other:
		92 – – – Weighing each more than 100 kg but not more than 2500 kg: – – – – Rotary piston engines for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.90 and ex 8704.31(10/20)
		93 – – – Weighing not more than 100 kg: – – – – Rotary piston engines for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, 8703.90 and ex 8704.31(10/20)
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).
	ex 8408.20	– Engines of a kind used for the propulsion of vehicles of Chapter 87:
		10 – – For motor vehicles of H.S. Code 8702.10(10), ex 8703.10, 8703.31/33 and ex 8704.21(10/20)
84.09		Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08. – Other:
	ex 8409.91	– – Suitable for use solely or principally with spark-ignition internal combustion piston engines:

Heading No.	H.S. Code	Description of products
87.02	ex 8409.99	12 – – – Cylinder blocks and cylinder heads for motor vehicles of H.S. Code ex 8702.90(10), ex 8703.10, ex 8703.21/24 and ex 8704.31(10/20)
		– – Other:
	ex 8702.10	12 – – – Cylinder blocks and cylinder heads for motor vehicles of H.S. Code ex 8702.10(10), ex 8703.10, 8703.31/33 and ex 8704.21(10/20)
		Motor vehicles for the transport of ten or more persons, including the driver.
	ex 8702.90	– With compression-ignition internal combustion piston engine (diesel or semi-diesel):
		10 – – Weighing each not more than 1600 kg
		– Other:
		10 – – Weighing each not more than 1600 kg
		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.
		Motor vehicles for the transport of goods.
87.03	ex 8704.21	– Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
		– – G.v.w. not exceeding 5 tonnes:
		10 – – – Weighing each not more than 1200 kg
		20 – – – Weighing each more than 1200 kg but not more than 1600 kg
	ex 8704.31	– Other, with spark-ignition internal combustion piston engine:
		– – G.v.w. not exceeding 5 tonnes:
		10 – – – Weighing each not more than 1200 kg
		20 – – – Weighing each more than 1200 kg but not more than 1600 kg
	ex 8704.90	– Other:
		10 – – Weighing each not more than 1200 kg
87.06		20 – – Weighing each more than 1200 kg but not more than 1600 kg
		Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.
	ex 8706.00	– For the motor vehicles of H.S. Code ex 8702.10(10) and ex 8702.90(10):
		21 – – Weighing each not more than 1600 kg
		– For the motor vehicles of H.S. Code 87.03:
		31 – – Weighing each not more than 1200 kg
		32 – – Weighing each more than 1200 kg but not more than 1600 kg
		33 – – Weighing each more than 1600 kg
		– For the motor vehicles of H.S. Code ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20):
		42 – – Weighing each not more than 1200 kg
87.07		43 – – Weighing each more than 1200 kg but not more than 1600 kg
		Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.
	ex 8707.10	– For the vehicles of heading No.87.03
		– Other:
	ex 8707.90	90 – – Other, for the motor vehicles of H.S. Code ex 8702.10(10), ex 8702.90(10), ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20)
		Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.
		– Parts and accessories of the motor vehicles of H.S. Code ex 8702.10(10), ex 8702.90(10), 87.03, ex 8704.21(10/20), ex 8704.31(10/20) and ex 8704.90(10/20):
		ex 8708.10 – – Bumpers and parts thereof
	ex 8708.29	– – Other:

Heading No.	H.S. Code	Description of products
	90	--- Other parts and accessories of bodies (including cabs), other than these of H.S. Code 8708.21 (safety seat belts), not including luggage racks, licence plates and ski-racks
		-- Brakes and servo-brakes and parts thereof:
ex	8708.31	--- Mounted brake linings
ex	8708.39	--- Other:
	90	---- Other than compressed air tanks, for brakes
ex	8708.40	-- Gear boxes:
	90	--- For other motor vehicles
ex	8708.50	-- Drive-axles with differential, whether or not provided with other transmission components:
	90	--- For others motor vehicles
ex	8708.60	-- Non-driving axles and parts thereof:
	90	--- For other motor vehicles
ex	8708.70	-- Road wheels and parts and accessories thereof, not including finished wheels with or without tyres, wheel rims and parts thereof, not surface-treated, and wheel rims and parts thereof, unfinished or roughed down, of iron:
	90	--- For other motor vehicles
ex	8708.92	-- Silencers and exhaust pipes other than ordinary silencers with side tubes of a length of not more than 15 cm:
	99	--- For other motor vehicles
ex	8708.93	-- Clutches and parts thereof:
	90	--- For other motor vehicles
ex	8708.94	-- Steering wheels, steering columns and steering boxes:
	90	--- For other motor vehicles
ex	8708.99	-- Other, not including steering-wheel covers:
	99	--- For other motor vehicles

ANNEX V

referred to in paragraph 3 of Article 7

CUSTOMS DUTIES ON EXPORTS AND CHARGES HAVING EQUIVALENT EFFECT

Slovenia shall apply customs duties on exports and charges having equivalent effect, in accordance with the following timetables.

1.	1995	15 % ad valorem
	1 January 1996	10 % ad valorem
	1 January 1997	5 % ad valorem
	1 January 1998	zero

for the following products:

H.S. Heading No.	Description of products
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
4401.10	-- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.2	-- Wood in chips or particles:
4401.21	--- Coniferous
4401.22	--- Non-coniferous
4401.30	-- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:
4401.309	--- Other

H.S. Heading No.	Description of products
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:
4403.9	– Other:
4403.92	– – Of beech (<i>Fagus spp.</i>):
4403.921	– – – For sawing and veneer
4403.922	– – – For cellulose
4403.929	– – – Other
4403.99	– – Other:
4403.991	– – – Sawlogs of other hard deciduous species
4403.992	– – – Cellular wood of other hard deciduous species
4403.993	– – – Sawlogs and veneer logs of poplar
4403.994	– – – Cellular wood of poplar
4403.995	– – – Sawlogs and veneer logs of other soft deciduous species
4403.996	– – – Cellular wood of other soft deciduous species
4403.999	– – – Other.

2.	1995	10 % ad valorem
	1 January 1996	7 % ad valorem
	1 January 1997	4 % ad valorem
	1 January 1998	zero

for the following products:

H.S. Heading No.	Description of products
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:
4403.20	– Other, coniferous:
4403.202	– – Sawlogs and veneer logs of other coniferous species
4403.203	– – For cellulose
4403.204	– – Transmission line poles, unimpregnated
4403.209	– – Other
4403.9	– Other:

H.S. Heading No.	Description of products
4403.91	– – Of oak (<i>Quercus spp.</i>):
4403.911	– – – Sawlogs and veneer logs
4403.912	– – – For cellulose
4403.919	– – – Other
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:
4407.9	– Other:
4407.91	– – Of oak (<i>Quercus spp.</i>)
4407.92	– – Of beech (<i>Fagus spp.</i>)
4407.99	– – Other:
4407.991	– – – Of ash.

3.	1995	25 % ad valorem
	1 January 1996	17 % ad valorem
	1 January 1997	9 % ad valorem
	1 January 1998	zero

for the following products:

H.S. Heading No.	Description of products
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel:
7204.10	– Waste and scrap of cast iron
7204.2	– Waste and scrap of alloy steel:
7204.21	– – Of stainless steel
7204.29	– – Other
7404.00	Copper waste and scrap
7602.00	Aluminium waste and scrap
7802.00	Lead waste and scrap
7902.00	Zinc waste and scrap.

ANNEX VI

referred to in paragraph 2 of Article 8

QUANTITATIVE RESTRICTIONS ON IMPORTS OR EXPORTS AND MEASURES HAVING EQUIVALENT EFFECT

1. The abolition of quantitative restrictions on imports and measures having equivalent effect does not apply to Iceland in respect of the products listed in Table A.
2. The abolition of quantitative restrictions on exports and measures having equivalent effect does not apply to Liechtenstein and Switzerland in respect of the products listed in Table B.

Table A to Annex VI

IMPORT RESTRICTIONS

The abolition of quantitative restrictions on imports and measures having equivalent effect shall not apply to Iceland with regard to brooms and brushes as enumerated below.

HS heading No.	Description of products
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)
ex 96.03	Brooms and brushes (excluding brushes of a kind used as parts of machines, paint rollers, squeegees, mops, artist's brushes and tooth brushes)

Table B to Annex VI

EXPORT RESTRICTIONS

The abolition of quantitative restrictions on exports and measures having equivalent effect shall not apply to

Liechtenstein and Switzerland with regard to the products enumerated below.

HS heading No.	Description of products
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel

PROTOCOL D

MONOPOLIES NOT ADJUSTED IN ACCORDANCE WITH ARTICLE 10 AT THE ENTRY INTO FORCE OF THE AGREEMENT

Article 10 of the Agreement shall apply to Liechtenstein and Switzerland with regard to State monopolies concerning salt and gunpowder only to the extent that these States will have to fulfil corresponding obligations under their trade relations with the European Community and EFTA States.

ANNEX VII

referred to in Article 16

PROTECTION OF INTELLECTUAL PROPERTY

Article 1 – Definition and scope of protection

"Intellectual property protection" includes in particular protection of copyright and neighbouring rights, including computer programmes and databases, trademarks for goods and services, geographical indications, including appellations of origin, industrial designs, patents, topographies of integrated circuits, as well as undisclosed information on know-how.

Article 2 – International conventions

(1) The States Parties to this Agreement agree to comply with the substantive standards of the following multilateral agreements:

- WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (Marrakesh, 15 April 1994);
- Paris Convention of 20 March 1883 for the Protection of Industrial Property (Stockholm Act, 1967);
- Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works (Paris Act, 1971);
- European Patent Convention (Munich, 5 October 1973).

(2) The States Parties to this Agreement shall adhere to the following agreements:

- Budapest Treaty (1977) on the International Recognition of the Deposit of Micro-organisms for the Purposes of Patent Procedure;
- International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations (Rome Convention);

(3) The States Parties to this Agreement shall furthermore make best endeavours to adhere to other multilateral agreements facilitating co-operation in the field of protection of intellectual property rights.

(4) The States Parties to this Agreement agree to promptly hold expert consultations, upon request of any State Party, on activities relating to the identified or to future international conventions on harmonization, administration and enforcement of intellectual property rights and on activities in international organizations, such as the World Trade Organization (WTO), the World Intellectual Property Organization (WIPO), as well as relations of the States Parties with third countries on matters concerning intellectual property.

Article 3 – Additional substantive standards

The States Parties to this Agreement shall ensure in their national laws at least the following:

- adequate and effective protection of copyright, including computer programmes and databases, as well as of neighbouring rights;
- adequate and effective protection of trademarks for goods and services, in particular of internationally well-known trademarks;
- adequate and effective means to protect geographical indications, including appellations of origin, with regard to all products and services;
- adequate and effective protection of industrial designs by providing in particular a period of protection of five years from the date of application with a possibility of renewal for two consecutive periods of five years each;
- adequate and effective patent protection for inventions in all fields of technology on a level similar to that prevailing in the European Patent Convention (Munich 1973), and in particular a term of protection of 20 years from the date of filing;
- adequate and effective protection of topographies of integrated circuits;

- adequate and effective protection of undisclosed information on know-how;

- compulsory licensing of patents shall be non-exclusive, non-discriminatory, subject to compensation commensurate with the market value for the licence of the patent and to judicial review. The scope and duration of such licence shall be limited to the purpose for which it was granted.

Licences granted on the grounds of non-working shall be used only to the extent necessary to satisfy the local market on reasonable commercial terms.

Article 4 – Acquisition and maintenance of intellectual property rights

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

Article 5 – Enforcement of intellectual property rights

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

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

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

Article 6 – Technical co-operation

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

ANNEX VIII

ON THE INTERPRETATION OF ARTICLE 18

The EFTA States and Slovenia agree that the application of Article 18 shall be guided by the following criteria:

- (a) Only those measures can be classified as State aid which result in a net transfer of funds from State sources to the recipient through direct subsidies or which result in tax revenues foregone through tax concession; aid granted under schemes which are fully paid for by the beneficiaries are not State aid in the sense of Article 18; when assessing effects of State aid, the cumulative effects of all types of aid measures awarded to recipients are to be taken into consideration.
- (b) The following measures, in general fall outside, the scope of Article 18:
 - (i) credits and loans from State sources or agencies, if the interest and capital repayments are in accordance with current market conditions;
 - (ii) guarantees given by States or State agencies, if the premiums cover the long-term cost of the scheme;
 - (iii) equity injections by States or State agencies if the rate of return on such investments can reasonably be expected to be at least equal to the cost of State borrowing;
 - (iv) tax measures including social security charges that are part of the general national income norm for tax purposes, available to all enterprises, and uniformly applied in a country.
- (c) The following measures are examples of types of aid normally consistent with the provisions of Article 18:
 - (i) aid to research, development and innovation, provided it is clearly intended for the stimulation of such activities and that such activities are at a pre-competitive level; the pre-competitive level is understood to include applied research and development up to and including the development of a first prototype; such aid may be awarded up to a rate of 50 per cent of project costs or at differentiated tax rates of equivalent effect; basic research may be aided to a greater extent; the closer to the market place a project is, the lower the degree of subsidizations should be;
 - (ii) aid given to sectors with problems of overcapacity to rationalize the structure of industry by ensuring an orderly downscaling of production and employment; such measures should strictly be limited in duration and be accompanied by an adjustment programme; when evaluating problems of overcapacity the international situation as a whole and not merely in the country in question is to be taken into account;
- (iii) general aid to export promotion such as national weeks, store promotion, industrial fairs, provided that such aid is not company-specific;
- (iv) regional development aid to the extent that it does not interfere with conditions of fair competition; its purpose must be to put industries in regional development areas on an equal economic footing with industries in other parts of the country and not to increase capacity in sectors already suffering from problems of overcapacity; the definition of regional development areas, including areas in industrial decline, lies within the sole competence of the State Parties to this Agreement, which may be requested to furnish statistics detailing the reasons for the designation of such areas;
- (v) the aid in form of general public services to trade and industry on terms and conditions not favouring certain sectors and enterprises;
- (vi) general aid for the creation of new employment opportunities provided such jobs are not in sectors already suffering from overcapacity;
- (vii) environmental aid, under the general principle that the polluter-pays-principle is observed; investment specifically designated to reduce pollution may be aided up to a rate of 25 per cent or at differentiated tax rates of equivalent effect; recognizing the existence of different qualities of legislation or standards in other countries and their potential impact on trade and competition, the degree of subsidizations for specific industries shall be kept under constant review;
- (viii) aid to small and medium-sized enterprises if intended to offset disadvantages directly linked to the size of the firm in question, such enterprises being understood as employing not more than 100 people and having an annual turnover of less than 10 million ECUs.
- (d) The following measures are examples of types of aid normally not consistent with Article 18:
 - (i) aid to set against operating losses of enterprises, either directly or through the foregoing of payments due to public authorities;

- (ii) the injection of equity capital in firms if it has the same effect as to set aid against operating losses;
 - (iii) aid to production in problem sectors suffering from structural overcapacity or to enterprises in difficulties if not accompanied by an adjustment programme and strictly limited in duration;
 - (iv) aid given as a rescue measure to specific firms if not given merely to provide time for the development of long-term solutions and to avoid acute social problems;
 - (v) aid measures, including indirect taxes, that are applied in such a way as to discriminate in favour of domestically-produced goods and against like goods produced in another State Party to this Agreement;
 - (vi) the forms of aid to exports of goods to other State Parties to this Agreement as described in the Appendix.
- (g) The grant by governments (or special institutions controlled by governments) of export credits at rates below those which they have to pay in order to obtain the funds so employed.
 - (h) The government bearing all or part of the costs incurred by exporters in obtaining credit.

ANNEX IX

RULES FOR THE IMPLEMENTATION OF ARTICLE 18(3) OF THE AGREEMENT BETWEEN THE EFTA STATES AND SLOVENIA

I ANNUAL REPORTING

1. The EFTA States and Slovenia shall provide each other annually with complete data concerning the past State aid measures. The EFTA States may provide this information jointly.
2. The reports, covering aid by central and regional governments, shall contain information on aid by main categories, supplemented by data on main aid schemes and forms of aid used under each such category.
3. The report has to be submitted to the other party within one year following the fiscal year concerned. The first reports will cover the fiscal year 1996.
4. The calculation of the net costs of aid measures shall be made in accordance with the methodology described in Appendix 1.

5. To the extent that certain measures are the result of laws or regulations passed at an earlier stage, the date relating to the receipt of the aid is the date on which it is received by the business enterprise concerned, not the date on which it is budgeted or paid into the funds of an intermediate agency.

II PROCEDURE FOR NOTIFICATION OF NEW AID SCHEMES

6. With regard to the planned aid measures the State Parties to the Agreement shall provide data on suggested aid schemes or significant amendments of existing aid schemes as early as possible, and in any case not later than 60 days after the date of implementation of the measures in question, with the view to achieving as much transparency as possible.
7. The comprehensive notifications of new aid measures shall start as from 1 January 1996 and shall be done in English by using the structure of the form reproduced at Appendix 2.

Appendix to Annex VIII

ILLUSTRATIVE LIST OF FORMS OF EXPORT AID REFERRED TO IN ANNEX VIII (d) (vi)

- (a) Currency retention schemes or any similar practices which involve a bonus on exports or re-exports.
- (b) The provision by governments of direct subsidies to exporters.
- (c) The remission, calculated in relation to exports, of direct taxes or social welfare charges on industrial or commercial enterprises.
- (d) The exemption, in respect of exported goods, from charges or taxes, other than charges in connection with importation or indirect taxes levied at one or several stages on the same goods if sold for internal consumption, or the payment, in respect of exported goods, of amounts exceeding those effectively levied at one or several stages on these goods in the form of indirect taxes or of charges in connection with importation or in both forms.
- (e) In respect of deliveries by governments or governmental agencies of imported raw materials for export business on different terms than for domestic business, the charging of prices below world prices.
- (f) In respect of government export credit guarantees, the charging of premiums at rates which are manifestly inadequate to cover the long-term operating costs and losses of the credit insurance institutions.

8. The notification shall be sent to the EFTA Secretariat who will forward it to Slovenia in the case of a notification made by an EFTA State and to all the EFTA States in the case of a notification made by Slovenia.

9. Each EFTA State shall have the right to request for further information on a measure proposed by Slovenia as well as to comment upon it. Slovenia shall have the same right as regards a measure proposed by an EFTA State. Such requests for information and comments as well as replies to them shall be sent to the EFTA Secretariat who will forward them to the State Party concerned as well as copies of the documents to other State Parties for information. A request for information or a comment made on a proposed aid scheme shall not prevent the initiation of consultations or any further steps of procedure under Article 25 of the Agreement.

III REQUESTS FOR INFORMATION

10. In addition to the right to request further information on notified aid schemes the EFTA States have an obligation to provide upon the request of Slovenia information on any other aid schemes and individual cases. Slovenia has the same obligation towards the EFTA States. The procedure provided in paragraph 9 above applies to these requests.

IV OTHER PROVISIONS

11. These procedures will be reviewed by the Joint Committee before the end of the year 1996 in the light of any relevant developments and experiences on the functioning of the system.

Appendix 1 to Annex IX

CALCULATION OF NET COSTS OF AID MEASURES

The net cost of grants is the amount actually paid out in any year. If some previously extended grants are reconverted and partially or fully paid back, the amount is deducted.

The net cost of loans is calculated by computing the (imputed) interest on loans outstanding during the year. The rate of interest used is the average cost of government borrowing for new loans in the year concerned, not the rate over the years over which the loans have already run. The amount of interest received by the public authorities is subtracted. Possible depreciations in the value of loans (write-offs) are added to the net costs.

The net cost of guarantees is equal to the cost of guarantees met in any one year, minus the fees received in that year and minus recoveries.

The net cost of equity is the difference between the cost of government borrowing and any dividends and/or

repayments received. Reductions in the value of equity capital (e.g. write-offs) are added as a cost.

Appendix 2 to Annex IX

STATE AID – NOTIFICATION FORM FOR PLANNED AID MEASURES

1. Country.
2. Title of aid scheme/aid measure.
3. Level of government responsible for scheme/aid measure:
 - central government,
 - regional government,
 - local authority or
 - other.
4. Ministry or other administrative body with statutory responsibility for the scheme/aid measure and its implementation.
5. Legal basis:
 - e.g. law, ministerial decree etc. with title and references.
6. State whether a new scheme or an alteration to an existing one:
 - if a new scheme replaces an existing one, state which scheme.
7. If an alteration to an existing scheme give:
 - title of scheme,
 - date of previous notification
 - specify which rules and conditions are being changed and why.
8. Objective(s) of scheme/aid measure:

Indicate only one category; state secondary objectives, if any.

Horizontal:

 - SMEs
 - R&D
 - environment
 - energy-saving
 - rescue and restructuring

- employment etc.

whether there is an element of discretion by the awarding authorities.

Regional:

- which regions, areas are eligible?

Sectoral:

- which sectors (NACE 3 digit or equivalent national nomenclature (specify))¹ are eligible?

9. Form(s) of aid:

- grant
- soft loan (including details of the preferential interest rate and how the loan is secured)
- interest subsidy
- tax concession (e.g. deferred tax payments, lowered tax rates, exemptions of income from tax, reduced social security contributions etc.)
- equity participation
- guarantee (including details of how the guarantee is secured and any charges made for the guarantee)
- aid tied to an R&D contract concluded with industrial firms (specify)
- other (specify).

Please state the following for each form of aid:

- a precise description of its rules and conditions of application (in particular its intensity) and
- its tax treatment.

10. State the eligible costs on which the aid is calculated for each form of aid (e.g. land, buildings, equipment, personnel, training, consultants' fees, etc.).

11. State other aid limitations or criteria for each form of aid:

- specify any limits (no. of employees, turnover, balance sheet totals, other) on recipients of aid or any other positive conditions used to determine recipients;
- state whether the aid is accorded automatically once certain objective criteria are fulfilled or

12. Repayment and penalty arrangements:

- repayment arrangements, if any, where projects are successful;
- penalty arrangements, if any, where projects fail to comply with the conditions on which aid was granted.

13. Cumulation of aid:

- where there is more than one form of aid, state to what extent a recipient may combine several forms of aid;
- state to what extent the aid in question may be combined with other aid schemes in operation.

14. Duration of aid scheme/aid measure:

- date of aid measure/scheme coming into force and date until which it will remain in force;
- if an existing scheme for what period of time being extended.

15. Budget/expenditure:

Give budget/expenditure figures in national currency:

- total budget for the duration of the scheme/aid measure
- if an existing aid scheme is to be altered, give for the last three years expenditure in the form of commitments made (including estimated revenue losses in the case of tax expenditure),
- annual breakdown of the budget.

16. For schemes which do not have a specific sectoral or regional aim, specify any resulting sectoral or regional concentration of aid.

17. Estimated number of recipients.

18. Information/control measures envisaged to ensure that assisted projects comply with statutory objectives.

19. Fully reasoned justification of the compatibility of the aid scheme/aid measure backed by necessary statistical information.

20. Other relevant data (e.g. estimated number of jobs created and maintained).

1. NACE is the Central Industrial Classification of Economic Activities within the European Communities; see Council Regulation (EEC) No 3037/90 of 9 October 1990 on the statistical classification of economic activities in the European Community, OJ No L 293/1, as amended by Commission Regulation (EEC) No 761/93 of 24 March 1993, OJ No L 83/1.

CONSTITUTION AND FUNCTIONING OF THE ARBITRAL TRIBUNAL

1. In its written notification made pursuant to Article 24 of the Agreement, the State referring the dispute to arbitration shall designate one member, who may be its national.
2. Within thirty days from the receipt of the notification referred to in paragraph 1, the State to which it was addressed shall, in turn, designate one member, who may be its national.
3. Within sixty days from the receipt of the notification referred to in paragraph 1, the States Parties to the dispute shall agree to the designation of a third member who shall not be a national of either State party to the dispute, nor permanently reside on the territory of either State. The member thus appointed shall be the President of the arbitral tribunal.
4. If all three members have not been designated or appointed within sixty days from the receipt of the notification referred to in paragraph 1, the necessary designations shall be made, at request of either State party to the dispute, by the President of the International Court of Justice. If the President is unable to act under this paragraph or is a national of a State party to the dispute, the designations shall devolve on the Vice-President of the Court. If the latter, in turn, is unable to act or is a national of a State party to the dispute, the designations shall be effected by the next senior member of the Court who is neither unable to act nor a national of a State party.
5. The tribunal shall lay down its own rules of procedure and take its decisions by majority vote.
6. The arbitral award shall be rendered within six months of the date at which the President of the Tribunal was appointed. At the request of the tribunal the Joint Committee may grant an extension of this time period. The arbitral award is final and binding upon the States parties to the dispute. In the event of a dispute over the meaning and scope of the award, the tribunal shall interpret it, within sixty days from its communication to the States parties to the dispute, at the request of any of those States.
7. Whenever the interpretation of the present Agreement is in question, any State Party to the latter shall be entitled to intervene in the arbitral proceedings. If it does so, the interpretation given by the arbitral tribunal shall be binding on it.
8. The expenses of the Tribunal, including the remuneration of its members, shall be borne by the parties to the dispute in equal shares.

CONCERNING THE TREATMENT THAT MAY BE APPLIED BY LIECHTENSTEIN AND SWITZERLAND TO IMPORTS OF CERTAIN PRODUCTS SUBJECT TO THE SCHEME FOR BUILDING UP COMPULSORY RESERVES

Liechtenstein and Switzerland may subject to a scheme of compulsory reserves products which are indispensable for the survival of the population, and in the case of Switzerland for the army, in times of serious supply shortages and the production of which in Liechtenstein and Switzerland is insufficient or non-existent and the characteristics and nature of which enable reserves to be built up.

Liechtenstein and Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between the products imported from the other States Parties to this Agreement and like or substitute national products.

RECORD OF UNDERSTANDINGS RELATING TO THE AGREEMENT BETWEEN THE EFTA STATES AND SLOVENIA

Parallelism

1. The EFTA States and Slovenia agree that Slovenia in fulfilment of its commitments to the European Community will not discriminate against the EFTA States in particular in respect of tariffs, quantitative restrictions, charges and measures having equivalent effect.

Protocol B

2. The EFTA States and Slovenia agree to closely co-ordinate their efforts in training those concerned with the use of the simplified procedure laid down in Protocol B with regard to the issue, control and verification of the evidence of origin, in order to enable them to be authorized to use this procedure. The EFTA States will continue to use the simplified procedure in the same restricted way as they have done before. The simplified procedure shall be used by Slovenia in a restricted way and its implementation shall be subject to deliberations in the Sub-Committee on origin and customs matters.
3. The EFTA States and Slovenia agree that the provisions of Article 15 of Protocol B shall not apply until 1 July 1996, provided corresponding provisions will not be introduced between Slovenia and the European Community. This derogation may be prolonged by decision of the Joint Committee, taking into account the practice applied between Slovenia and the European Community. If it is established

that, because of the effect of the derogation from Article 15 of Protocol B, a product is imported into the territory of an EFTA State or Slovenia in such increased quantities or under conditions which cause or threaten to cause serious injury to producers of similar or directly competitive goods in the State concerned, the provisions of Article 15 of Protocol B will be reintroduced in respect of such a product.

4. The EFTA States and Slovenia commit themselves to search for further extension and improvement of the rules of origin, including European cumulation, in order to expand and promote production and trade within Europe.

General exceptions

5. The EFTA–Slovenia Agreement shall not preclude prohibitions or restrictions of imports or goods in transit on grounds of the protection of the environment, imposed under the provisions of Article 9, provided that such prohibitions or restrictions are made effective in conjunction with equivalent measures imposed domestically or undertaken in pursuance of obligations under an intergovernmental agreement on the environment. Any difficulty in interpreting the notion "protection of the environment" in the context of Article 9 shall be examined by the Joint Committee.

Public procurement

6. The EFTA States and Slovenia consider the effective liberalization of their respective public procurement markets as an integral objective of the EFTA–Slovenia Agreement. To this effect the EFTA States and Slovenia agree to elaborate further rules within the Joint Committee, with a view to ensure

such liberalization. A first meeting of experts shall take place not later than 31 December 1995. The States Parties concerned shall endeavour to accede to the Agreement on Government Procurement at Annex IV to the Marrakesh Agreement Establishing the World Trade Organization within the transitional period ending on 31 December 2001.

State aid

7. The EFTA States and Slovenia agree to hold consultations in the Joint Committee with a view to consider the possibilities of complementing the criteria set out in Annex VIII to Article 18 by the criteria arising from the the Agreement between the EFTA States and the European Community and its Member States on the European Economic Area.

Structural adjustment

8. With reference to paragraph 3 of Article 21, if there is a disagreement with regard to the actual value of imports of industrial products, international trade statistics such as those of the UN/ECE, WTO and OECD will be used.

WTO

9. As a consequence of the accession of all the States Parties to the EFTA–Slovenia Agreement to the World Trade Organization and to Agreements concluded under its auspices, some Articles of this Agreement and/or some Annexes and Protocols to it may have to be revised. The EFTA States and Slovenia agree that the Joint Committee shall proceed with this review in due course.

Agricultural Protocol between Norway and Slovenia

Bergen, June 13, 1995

Your Excellency,

As a result of the negotiations which have taken place in the framework of the Free Trade Agreement between the EFTA States and the Republic of Slovenia (the latter hereinafter referred to as Slovenia), signed on 13 June 1995 in Bergen, and especially in implementing Article 12 of that Agreement, I have the honour to inform Your Excellency that the Government of Norway is prepared to conclude with the Government of Slovenia the following Agreement concerning trade in agricultural products:

Norway shall unilaterally grant tariff concessions to agricultural products originating in Slovenia as specified in Annex 1 to this letter.

The tariff concessions specified in the said Annex shall be applied from the date of the entry into force of the said Free Trade Agreement.

The tariff concessions granted to Slovenia shall not preclude the levying of import duties under the price compensation system.

The rules of origin for the purpose of implementing this Agreement are set out in Annex 2 to this letter.

The Annexes 1 and 2 shall constitute an integral part of this Agreement.

If the Government of Slovenia agrees to the above, I propose that this letter and your letter in reply to that effect shall constitute an agreement between Norway and Slovenia, which shall be applied from the date of entry into force of the said Free Trade Agreement provided that the Parties to this Agreement have at that time exchanged their instruments of acceptance or ratification, or from the date of provisional application of the said Free Trade Agreement between Norway and Slovenia, whichever date comes first for each party.

This Agreement shall remain in force as long as the parties to it remain parties to the Free Trade Agreement between the EFTA States and Slovenia.

13 June 1995

Grete Knudsen, (s)

His Excellency,
Mr. Janko Deželak
Minister of Economic Relations and Development

Your Excellency,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows:

“As a result of the negotiations which have taken place in the framework of the Free Trade Agreement between the EFTA States and the Republic of Slovenia, (the latter hereinafter referred to as Slovenia), signed on 13 June 1995 in Bergen, and especially in implementing Article 12 of that Agreement, I have the honour to inform Your Excellency that the Government of Norway is prepared to conclude with the Government of Slovenia the following Agreement concerning trade in agricultural products:

Norway shall unilaterally grant tariff concessions to agricultural products originating in Slovenia as specified in Annex 1 to this letter.

The tariff concessions specified in the said Annex shall be applied from the date of the entry into force of the said Free Trade Agreement.

The tariff concessions granted to Slovenia shall not preclude the levying of import duties under the price compensation system.

The rules of origin for the purpose of implementing this Agreement are set out in Annex 2 to this letter.

The Annexes 1 and 2 shall constitute and integral part of this agreement.”

In reply, I have the honour to confirm that this proposal is acceptable to the Government of Slovenia who will regard Your Excellency's letter and this reply constituting an Agreement between our two Governments which shall be applied from the date of entry into force of the said Free Trade Agreement provided that the Parties to this Agreement have at that time exchanged their instruments of acceptance or ratification, or from the date of provisional application of the said Free Trade Agreement between Norway and Slovenia, which ever date comes first for each party.

This Agreement shall remain in force as long as the parties to it remain parties to the Free Trade Agreement between the EFTA States and Slovenia.

Janko Deželak, (s)
Minister of Economic Relations
and Development

Her Excellency,
Mrs. Grete Knudsen
Minister of Trade and Shipping

Annex 1

Customs duty 1995 – NOK per kilo or ad valorem

HS Heading Number	Description of products	Basic duty	Duty to be applied from the entry into force
ex 02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen		
	- Poultry cuts and offal (including livers), fresh or chilled:		
.31	-- Fatty livers of geese or ducks	14,66	14,06
ex .50	- Poultry livers, frozen:		
	-- Fatty livers of geese or ducks, frozen	14,66	14,06
ex 02.08	Other meat and edible meat offal, fresh, chilled or frozen ¹⁾		
.10	- Of rabbits or hares	28,27	Free
ex .90	- Other, except of whale:		
	-- Tongues	36,51	Free
	-- Other:		
	--- Of reindeers	140,28	Free
	--- Of wood birds and grouses	55,52	Free
	--- Of deer	140,28	Free
	--- Of elk	140,28	Free
	--- Other	136,51	Free
04.09	Natural honey	28,06	26,06
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		
.10	- Fresh:		
	-- Lilacs, Mimosas, Genista, Orchids, Anemones and Ranunculus	2,60	Free
	-- Roses from 1/11-31/3, Chrysanthemum 15/12-15/3, Marguerit 1/11-30/4, Freesia 1/12-31/3, Tulips 1/5-31/5	2,60	Free
	-- Gladiolus, Aster, Astilbe, Centaurea, Lathyrus, Scabiosa, Liatris, Solidago, Solidaster, Alchemilla, Dianthus barbatus, Trachelium, Erigeron, Sedum, Physostegia, Zinnia, Dianthus caryophyllus, Gerbera, Strelizia, Protea and Anthurium	2,60	Free
	-- Other	5,20 *	5,16 *
.90	- Other	2,60	Free
ex 07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		
.20	- Brussels sprouts:		
	-- From 21/9 to 31/5	11,07	10,67
	-- From 1/6 to 20/9	0,71	0,31
ex .90	- Other:		
	-- White cabbages:		
	--- From 1/10 to 31/5	2,07	1,91

HS Heading Number	Description of products	Basic duty	Duty to be applied from the entry into force
	--- From 1/6 to 31/7	4,32	4,16
	--- From 1/8 to 30/9	0,14	Free
	-- Red cabbages:		
	--- From 1/10 to 31/7	2,24	2,08
	--- From 1/8 to 30/9	0,14	Free
ex 07.06	Carrots, turnips, salat beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		
.10	- Carrots and turnips:		
	-- Carrots:		
	--- From 1/5 to 31/8	3,15	2,99
	--- From 1/9 to 30/4	1,39	1,23
	-- Turnips	3,79	3,63
ex 07.09	Other vegetables, fresh or chilled		
	- Mushrooms and truffles:		
.51	-- Mushrooms	0,88	Free
ex 07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared		
ex .30	- Mushrooms	0,18	Free
ex 08.08	Apples, pears and quinces, fresh		
ex .20	- Pears and quinces:		
	-- Quinces	0,27	Free
ex 08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh		
ex .30	- Peaches:		
	-- From 16/5 to 15/8	0,35	Free
	-- From 16/8 to 15/5	0,71	Free
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		
ex .90	- Other:	9,85	8,25
	-- Cherries		
ex 09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries		
.30	- Seeds of cumin	0,43	Free
.50	- Seeds of fennel; juniper berries:		
	-- Seeds of fennel	0,43	Free
	-- Juniper berries	0,17	Free
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		
.10	- Hop cones, neither ground nor powdered nor in the form of pellets	0,22	Free
.20	- Hop cones, ground, powdered or in the form of pellets; lupulin:		
	-- Lupulin	13,3 %	Free
	-- Other	13,3 %	Free

HS Heading Number	Description of products	Basic duty	Duty to be applied from the entry into force
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products ²⁾	96,70	Free
16.02	Other prepared or preserved meat, meat offal or blood ²⁾		
.10	- Homogenised preparations	26,27	Free
.20	- Of liver of any animal	50,09	Free
	- Of poultry of heading No. 01.05:		
.31	-- Of turkeys	73,51	Free
.39	-- Other	83,46	Free
	- Of swine:		
.41	-- Hams and cuts thereof	138,60	Free
.42	-- Shoulders and cuts thereof	116,47	Free
.49	-- Other including mixtures:		
	--- Bacon crisp	29,39	Free
	--- Other	110,51	Free
.50	- Of bovine animals	148,32	Free
.90	- Other, including preparations of blood of any animal	107,54	Free
ex 20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		
ex .80	- Juice of any other single fruit or vegetable, (except of blackberry)	31,20	30,86
.90	- Mixtures of juices	31,20	30,86
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09		
.10	- Sparkling wine	Free	Free
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
.21	-- In containers holding 2 liters or less	Free	Free
.29	-- Other	Free	Free
.30	- Other grape must	0,83	Free

* Duty per each

- 1) Tariff quota up to 250 tons (for products) within the global quota for products of wild animals falling under 02.08 except for 02.08.20 frogs legs.
- 2) Tariff quota of 35 tons (for products) within the global quota for products falling under 16.01 and 16.02 except ex 16.02.20 of goose and duck liver.

Annex 2

RULES OF ORIGIN

1. (1) For the purpose of implementing this Agreement, a product shall be considered to be originating in Slovenia if it has been wholly obtained there.
 - (2) The following shall be considered as wholly obtained in Slovenia:
 - a) vegetable products harvested there;
 - b) live animals born and raised there;
 - c) products from live animals raised there;
 - d) products obtained by hunting or fishing conducted there;
 - e) goods produced there exclusively from products specified in subparagraphs a) to d)
 - (3) Packing materials and packing containers presented with a product therein shall not be included with this product for the purpose of determining whether it has been wholly obtained and it shall not be necessary to establish whether such packing materials or packing containers are originating or not.
2. Notwithstanding paragraph 1, the products mentioned in columns 1 and 2 of the list in the Appendix, obtained in Slovenia and incorporating materials which have not been wholly obtained there, shall also be considered as originating, provided that the conditions set out in column 3 concerning working or processing carried out on such materials have been fulfilled.
 3. (1) The preferential treatment provided for under the Agreement applies only to products which are transported directly from Slovenia to Norway without passing through the territory of another country. However, products originating in Slovenia and constituting one single shipment

which is not split up may be transported through territory other than that of Slovenia and Norway with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered in the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

- (2) Evidence that the conditions referred to in subparagraph (1) have been fulfilled shall be supplied to the customs authorities of the importing country in accordance with Article 13 (2) of Protocol B to the Agreement between the EFTA States and Slovenia.
4. Originating products within the meaning of this Annex, shall on importation into Norway, benefit from the Agreement upon submission of either a movement certificate EUR.1 or an invoice declaration issued or made out in accordance with the provisions of Protocol B to the Agreement between the EFTA States and Slovenia.
 5. The provisions on drawback of exemption from duties, proof of origin and arrangements for administrative cooperation contained in Protocol B to the Agreement between the EFTA States and Slovenia shall apply *mutatis mutandis*. It is understood that the prohibition of drawback of, or exemption from, customs duties contained in these provisions shall apply only in respect of materials which are of the kind to which the Agreement between the EFTA States and Slovenia applies.

Appendix

*List of products, referred to in paragraph 2,
subject to other conditions than the wholly obtained criterion*

HS Heading No.	Description of Products	Working or processing carried out on non-originating materials
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or sweetening matter: - Containing added sugar - Other	 Manufacture in which the value of any materials of Chapter 17 does not exceed 30% of the value of the ex-works price of the product Manufacture in which all the fruit or nuts used must be wholly obtained

HS Heading No.	Description of Products	Working or processing carried out on non-originating materials
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
16.02	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all and the fruits, vegetables or any material derived from fruits used must be wholly obtained
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained.

* * * * *

Bergen, 13 June 1995

Please accept, Excellency, the assurances of my highest consideration.

Excellency,

I have the honour to confirm on behalf of the Government of Iceland, that as a result of the negotiations which have taken place in the framework of the Free Trade Agreement between the EFTA States and the Republic of Slovenia (hereinafter called Slovenia), signed on 13 June 1995 in Bergen, and especially in implementing Article 12 of that Agreement, the following arrangement concerning trade in agricultural products is concluded:

Iceland shall unilaterally grant tariff concessions to agricultural products originating in Slovenia as specified in Annex 1 to this letter.

The tariff concessions specified in the said Annex shall be applied from the date of the entry into force of the said Free Trade Agreement.

The tariff concessions granted to Slovenia shall not preclude the levying of import duties under the price compensation system.

The rules of origin for the purpose of implementing this agreement are set out in Annex 2 to this letter.

Annex 1 and 2 shall constitute an integral part of this agreement.

If the Government of Slovenia agrees to the above, this letter and your letter in reply shall constitute an agreement which shall be applied from the date of entry into force of the said Free Trade Agreement, provided that the Parties to this agreement have exchanged their instruments of acceptance or ratification, or from the date of agreement on provisional application of the said Free Trade Agreement in relation to Iceland and Slovenia.

This arrangement shall remain in force as long as the Parties to it remain parties to the Free Trade Agreement between the EFTA States and Slovenia.

Halldór Grímsson, (s)
Minister for Foreign Affairs and
External trade

His Excellency,
Mr. Janko Deželak
Minister of Economic Relations and Development
LJUBLJANA

Bergen, 13 June, 1995

Excellency,

I have the honour of acknowledging receipt of your letter of today's date which reads as follows:

"I have the honour to confirm on behalf of the Government of Iceland, that as a result of the negotiations which have taken place in the framework of the Free Trade Agreement between the EFTA States and the Republic of Slovenia (hereinafter called Slovenia), signed on 13 June 1995 in Bergen, and especially in implementing Article 12 of that Agreement, the following arrangement concerning trade in agricultural products is concluded:

Iceland shall unilaterally grant tariff concessions to agricultural products originating in Slovenia as specified in Annex 1 to this letter.

The tariff concessions specified in the said Annex shall be applied from the date of the entry into force of the said Free Trade Agreement.

The tariff concessions granted to Slovenia shall not preclude the levying of import duties under the price compensation system.

The rules of origin for the purpose of implementing this agreement are set out in Annex 2 to this letter.

Annex 1 and 2 shall constitute an integral part of this agreement."

I have the honour to confirm that the Government of Slovenia agrees to the proposals contained in your letter. Therefore, your letter and this letter in reply thereto shall constitute an agreement which shall be applied from the date of entry into force of the said Free Trade Agreement between the EFTA States and Slovenia, provided that the Parties to this agreement have exchanged their instruments of acceptance or ratification, or from the date of agreement on provisional application of the said Free Trade Agreement in relation to Iceland and Slovenia.

This arrangement shall remain in force as long as the Parties to it remain parties to the Free Trade Agreement between the EFTA States and Slovenia.

Please accept, Excellency, the assurances of my highest consideration.

Janko Deželak, (s)
Minister of Economic Relations
and Development

H.E. Mr Halldór Grímsson
Minister for Foreign Affairs and External Trade
REYKJAVIK

Annex 1 ICELAND

Slovenia: agricultural products

Products to be exempt from customs duties

HS Tariff Number	Description
0808	Apples, pears and quinces, fresh
0808.1000	Apples
0808.2000	Pears and quinces
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
	Tomato juice:
2009.5009	-- Other
	- Grape juice (including grape must)
2009.6009	-- Other
	- Apple juice
2009.7009	-- Other
	- Juice of any other single fruit or vegetable:
2009.8009	-- Other
	- Mixtures of juices

2009.9009	-- Other
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol: spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:
ex 2208.9009	“Pear brandy”
	“Plum brandy”

Annex 2

RULES OF ORIGIN

1. (1) For the purpose of implementing this Agreement, a product shall be considered to be originating in Slovenia if it has been wholly obtained in there.
- (2) The following shall be considered as wholly obtained in Slovenia:
 - a) vegetable products harvested there;
 - b) live animals born and raised there;
 - c) products from live animals raised there;
 - d) products obtained by hunting or fishing conducted there;
 - e) goods produced there exclusively from products specified in subparagraphs a) to d)
- (3) Packing materials and packing containers presented with a product therein shall not be included with this product for the purpose of determining whether it has been wholly obtained and it shall not be necessary to establish whether such packing materials or packing containers are originating or not.
2. Notwithstanding paragraph 1, the products mentioned in columns 1 and 2 of the list in the Appendix, obtained in Slovenia and incorporating materials which have not been wholly obtained there, shall also be considered as originating, provided that the conditions set out in column 3 concerning working or processing carried out on such materials have been fulfilled.
3. (1) The preferential treatment provided for under the Agreement applies only to products which are transported directly from Slovenia to Iceland without passing through the territory of another country. However, products originating in Slovenia and constituting one single shipment which is not split up may be transported through territory other than that of Slovenia and Iceland with, should the occasion arise, transshipment or

temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered in the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

- (2) Evidence that the conditions referred to in subparagraph (1) have been fulfilled shall be supplied to the customs authorities of the importing country in accordance with Article 13 (2) of Protocol B to the Agreement between the EFTA States and Slovenia.

4. Originating products within the meaning of this Annex, shall on importation into Iceland, benefit for the Agreement upon submission of either a movement certificate EUR.1 or an invoice declaration issued or made out in accordance with the provisions of Protocol B to the Agreement between the EFTA States and Slovenia.
5. The provisions on drawback of exemption from duties, proof of origin and arrangements for administrative cooperation contained in Protocol B to the Agreement between the EFTA States and Slovenia shall apply *mutatis mutandis*. It is understood that the prohibition of drawback of, or exemption from, customs duties contained in these provisions shall apply only in respect of materials which are of the kind to which the Agreement between the EFTA States and Slovenia applies.

Appendix

*List of products, referred to in paragraph 2,
subject to other conditions than the wholly obtained criterion*

HS	Description of Products	Working or processing carried out on non-originating materials that confers originating status
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruits, vegetables or any material derived from fruits used must be wholly obtained
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No 20.09	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained.

* * * * *

Bergen, June 13, 1995

Your Excellency,

I have the honour to refer to the discussions concerning a trade arrangement for agricultural products between the Swiss Confederation (hereinafter called Switzerland) and the Republic of Slovenia (hereinafter called Slovenia), which have taken place in the framework of the negotiations on a Free Trade Agreement between EFTA-States and Slovenia, and aimed particularly at implementing article 12 of that Agreement.

I hereby confirm that the results of these discussions are as follows:

- I. Tariff concessions granted by Switzerland to Slovenia as set out in Annex I to this letter.
- II. For the purpose of implementing Annex I, Annex II to this letter lays down the rules of origin and methods of administrative co-operation.

- III. Tariff concessions granted by Slovenia to Switzerland as set out in Annex III to this letter.

- IV. Annexes I to III constitute an integral part of this arrangement.

Furthermore Switzerland and Slovenia shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

This arrangement shall also apply to the Principality of Liechtenstein as long as this country is bound to the Swiss Confederation by a customs union treaty.

This arrangement shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force or be applied provisionally at the same date as the Free Trade Agreement between EFTA-States and Slovenia.

This arrangement shall remain in force as long as the EFTA Free Trade Agreement between Switzerland and Slovenia remains in force.

A denunciation by Slovenia or Switzerland of the Free Trade Agreement shall terminate this arrangement which then shall cease to be valid on the same date as the Free Trade Agreement.

I should be obliged if you would confirm that the Government of Slovenia is in agreement with the content of this letter.

Accept, Your Excellency, the assurances of my highest consideration.

For the Swiss Confederation
J.-P. Delamuraz, (s)

His Excellency,
Mr Janko Deželak
Minister for Economic Relations
and Development of the Republic of Slovenia

Bergen, June 13, 1995

Your Excellency,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

"I have the honour to refer to the discussions concerning a trade arrangement for agricultural products between the Swiss Confederation (hereinafter called Switzerland) and the Republic of Slovenia (hereinafter called Slovenia), which have taken place in the framework of the negotiations on a Free Trade Agreement between EFTA-States and Slovenia, and aimed particularly at implementing article 12 of that Agreement.

I hereby confirm that the results of these discussions are as follows:

- I. Tariff concessions granted by Switzerland to Slovenia as set out in Annex I to this letter.
- II. For the purpose of implementing Annex I, Annex II to this letter lays down the rules of origin and methods of administrative co-operation.
- III. Tariff concessions granted by Slovenia to Switzerland as set out in Annex III to this letter.
- IV. Annexes I to III constitute an integral part of this arrangement.

Furthermore Switzerland and Slovenia shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

This arrangement shall also apply to the Principality of Liechtenstein as long as this country is bound to the Swiss Confederation by a customs union treaty.

This arrangement shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force or be applied provisionally at the same date as the Free Trade Agreement between EFTA-States and Slovenia.

This arrangement shall remain in force as long as the Free Trade Agreement between EFTA-States and Slovenia remains in force.

A denunciation by Slovenia or Switzerland of the EFTA Free Trade Agreement shall terminate this arrangement which then shall cease to be valid on the same date as the Free Trade Agreement.

I should be obliged if you would confirm that the Government of Slovenia is in agreement with the content of this letter."

I have the honour to confirm that my Government is in agreement with the content of this letter.

Accept, Your Excellency, the assurance of my highest consideration.

Janko Deželak, (s)
Minister of Economic Relations
and Development

His Excellency
Mr J. – P. Delamuraz
Federal Councillor

Annex I

TARIFF CONCESSIONS GRANTED BY THE SWISS CONFEDERATION TO THE REPUBLIC OF SLOVENIA

As from the date of entry into force of the Free Trade Agreement between EFTA-States and Slovenia, Switzerland¹⁾ will grant to Slovenia the following autonomous tariff concessions²⁾ for products originating in Slovenia.

1. These concessions shall be applied on imports from Slovenia to Liechtenstein as long as the Customs Union Treaty of 29 March 1923 between the Swiss Confederation and the Principality of Liechtenstein remains in force.
2. For headings subject to non tariff measures, including charges and levies, Switzerland reserves the right to adapt, after consultations with Slovenia, the concessions in order to take into account future changes in the Swiss import regime for agricultural products i.a. as a result of multilateral trade negotiations in GATT/WTO. The concessional margins resulting from Annex I of this Agreement shall be maintained when a new regime is introduced. The same principle of maintaining the concessional margins shall be applied for headings subject to customs duties only in case when Switzerland decreases partially its MFN duty as a result of the Uruguay Round of GATT.

A. Full tariff elimination

Swiss tariff heading	Description	Duty rate (Fr./100 kg gross)	
		Current MFN	Concession
	Meat of bovine animals, fresh or chilled, other than carcasses and half-carcasses:		
0201.2000	- cuts with bone in	9.00	0.00
0201.3000	- Boneless	9.00	0.00
0206.4900	Edible offal of swine, frozen, other than livers	70.00	0.00
0511.9900	Animal products not elsewhere specified or included; dead animals of Chapter 1 unfit for human consumption: other than bovine semen or products of fish or crustaceans, molluscs or aquatic invertebrates or dead animals of Chapter 3	0.10	0.00
0709.5100	Mushrooms fresh or chilled	10.00	0.00
0712.3000	Mushrooms and truffles, dried, whole, cuts, sliced, broken or in powder, but not further prepared	20.00	0.00
0808.1010	Apples fresh, in open packings	2.00	0.00
0808.2010	Pears and quinces, fresh, in open packings	2.00	0.00
0909.5000	Seeds of fennel; juniper berries	9.00	0.00
1209.9100	Other vegetable seeds, of a kind used for sowing, other than beet seed, seeds of other forage plants or seeds of herbaceous plants cultivated principally for their flowers	0.50	0.00
1210.1000	Hop cones, fresh or dried, neither ground nor powdered nor in the form of pellets	1.50	0.00
1210.2000	Hop cones, fresh or dried, ground, powdered or in the form of pellets; lupulin	1.50	0.00
1211.9090	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, cuts or powdered, other than liquorice or ginseng roots	7.50	0.00

B. 50 % tariff reduction

Swiss tariff heading	Description	Duty rate (Fr./100 kg gross)	
		Current MFN	Concession
0207.4100	Cuts and offal other than livers, of fowls of the species Gallus domesticus, frozen	30.00	15.00
ex 0208.9000	Meat and edible meat offal of roe (Capreolus capreolus) or of deer, fresh, chilled or frozen	30.00	15.00
ex 0409.0000	Natural honey of acacia	60.00	30.00
ex 0712.9010	Mixtures of dried vegetables, not containing potatoes, in containers holding more than 5 kg	20.00	10.00
ex 0712.9090	Mixtures of dried vegetables, not containing potatoes, in containers holding 5 kg or less	40.00	20.00
0808.1090	Apples fresh, other than in open packings	5.00	2.50
0808.2090	Pears and quinces, other than in open packings	5.00	2.50

Swiss tariff heading	Description	Duty rate (Fr./100 kg gross)	
		Current MFN	Concession
0811.9010	Fruit and nuts, uncooked or cooked by steaming or in boiling water, frozen: - Bilberries, whether or not containing added sugar or other sweetening matter	40.00	20.00
ex 0811.1000	- Other, whether containing added sugar or other sweetening matter nor put up for retail sale, for industrial processing: -- Strawberries	45.00	22.50
ex 0811.2090	-- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	45.00	22.50
ex 0811.9090	-- Other	45.00	22.50

C. 20 % tariff reduction

Swiss tariff heading	Description	Duty rate (Fr./100 kg gross)	
		Current MFN	Concession
0207.1000	Poultry not cut in pieces, fresh or chilled	30.00	24.00
0407.0000	Birds' eggs, in shell, fresh, preserved or cooked	15.00	12.00
ex 0409.0000	Natural honey, other than of acacia	60.00	48.00
ex 0811.1000	Fruit and nuts, uncooked or cooked by steaming or in boiling water, frozen, not for industrial processing: - Strawberries, whether or not containing added sugar or other sweetening matter	45.00	36.00
ex 0811.2090	- Blackberries, mulberries, loganberries, black, white or red currants and gooseberries, whether or not containing added sugar or other sweetening matter; Raspberries, not containing added sugar or other sweetening matter	45.00	36.00
ex 0811.9090	- Other, whether or not containing added sugar or other sweetening matter	45.00	36.00
1601.0090	Sausages and similar products, of meat, meat offal or blood, other than cotechini, mortadella, salami, salamini and zamponi; food preparations based on these products	75.00	60.00
1602.4110	Tinned ham	65.00	52.00
ex 2009.9092	Mixtures of juices, other than of vegetable juices, unfermented and not containing added spirit, excluding those with a basis of grapes or kernel fruit: -- not containing added sugar or other sweetening matter	28.00	22.40
ex 2009.9093	-- containing added sugar or other sweetening matter	70.00	56.00
2204.1000	Sparkling wine of fresh grapes	130.00	104.00

Annex II

RULES OF ORIGIN AND METHODS OF ADMINISTRATIVE CO-OPERATION ON AGRICULTURAL PRODUCTS REFERRED TO IN THIS ARRANGEMENT

1. (1) For the purpose of implementing this Agreement, a product shall be considered to be originating in Slovenia if it has been wholly obtained there.
 - (2) The following shall be considered as wholly obtained in Slovenia:
 - a) vegetable products harvested there;
 - b) live animals born and raised there;
 - c) products from live animals raised there;
 - d) goods produced there exclusively from products specified in subparagraphs (2) a) to c)
 - (3) Packing materials and packing containers presented with a product therein shall not be included with this product for the purpose of determining whether it has been wholly obtained and it shall not be necessary to establish whether such packing materials or packing containers are originating or not.
2. Notwithstanding paragraph 1, the products mentioned in columns 1 and 2 of the list in the Appendix to this Annex, obtained in Slovenia and incorporating materials which have not been wholly obtained there, shall also be considered as originating, provided that the conditions set out in column 3 concerning working or processing carried out on such materials have been fulfilled.
 3. (1) The treatment provided for under this arrangement applies only to products which are transported directly from Slovenia to Switzerland without passing through the territory of another country. However, products originating in Slovenia and constituting one single shipment which is not split up may be transported through a territory other than that of Switzerland or Slovenia with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons, that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing, that they have not entered in the commerce of such countries or been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.
- (2) Evidence that the conditions referred to in subparagraph (1) have been fulfilled shall be supplied to the customs authorities of the importing country in accordance with Article 13 (2) of Protocol B to the Agreement between EFTA-States and Slovenia.
4. Originating products within the meaning of this arrangement shall, on importation into Switzerland, benefit from the arrangement upon submission of either a movement certificate EUR.1 or an invoice declaration issued or made out in accordance with the provisions of Protocol B to the Agreement between the EFTA-States and Slovenia.
 5. The provisions on drawback of exemption from duties, proof of origin and arrangements for administrative cooperation contained in Protocol B to the Agreement between EFTA-States and Slovenia shall apply mutatis mutandis. It is understood that the prohibition of drawback of, or exemption from, customs duties contained in these provisions shall apply only in respect of materials which are of the kind to which the Agreement between EFTA-States and Slovenia applies.

Appendix

*List of products, referred to in paragraph 2 of Annex II,
subject to other conditions than the wholly obtained criterion*

HS heading no.	Description of Products	Working or processing carried out on non- originating materials that confers originating status
(1)	(2)	(3)
0407	Birds' eggs, in shell, fresh, preserved or cooked	Manufacture in which all the materials of Chapter 4 used must already be originating
ex 0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 unfit for human consumption; other than bovine semen or products of fish, crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the animals of Chapter 1 used must already be originating
ex 0811	Fruit and nuts (except bilberries), uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruit and nuts used must already be originating
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	Manufacture in which all the hop cones used must already be originating
ex 1601	Sausages and similar products, of meat, meat offal or blood, other than cotechini, mortadella, salami, salamini and zamponi; food preparations based on these products	Manufacture in which all the materials of Chapter 2 used must already be originating
ex 1602	Tinned ham of swine	Manufacture in which all the materials of Chapter 2 used must already be originating
2009	Mixtures of juices (excluding vegetable juices or those with a basis of grapes or kernel fruit), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials of Chapter 7 and 8 used must already be originating
ex 2204	Sparkling wine of fresh grapes	Manufacture in which all the grapes used must already be originating

Annex III

TARIFF CONCESSIONS GRANTED BY THE REPUBLIC OF SLOVENIA TO THE SWISS CONFEDERATION

As from the date of entry into force of the Free Trade Agreement between EFTA-States and Slovenia, Slovenia will grant to Switzerland¹⁾ the following tariff concessions for products originating in Switzerland²⁾.

1. These concessions shall also be applied on imports from Liechtenstein to Slovenia as long as the Customs Union Treaty of 29 March 1923 between the Swiss Confederation and the Principality of Liechtenstein remains in force.
2. The rules of origin in Protocol B of the Free Trade Agreement between Switzerland and Slovenia for the tariff heading ex 2101 apply *mutatis mutandis*.

Slovenian tariff heading	Description	Duty rate		tariff quota
		Current MFN %	Concession %	kg
2101.10	Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	10	5	20'000
2101.20	Extracts, essences and concentrates, of tea or maté and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	10	5	4'000

**PROTOCOL
AMENDING
PROTOCOL B REFERRED TO IN ARTICLE 3
OF THE AGREEMENT BETWEEN THE EFTA
STATES AND SLOVENIA**

The Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Swiss Confederation (hereinafter called the EFTA States)

and

the Republic of Slovenia (hereinafter called Slovenia),

Whereas the Agreement between the EFTA States and Slovenia signed on 13 June 1995 (hereinafter called the Agreement), has not yet been ratified by Slovenia and has therefore not entered into force,

Having regard to Protocol B to the Agreement concerning the definition of the concept of "originating products" and methods of administrative co-operation,

Having regard to Paragraph 4 of the Record of Understandings relating to the Agreement between the EFTA States and Slovenia according to which the Parties to the Agreement committed themselves to search for further extension and improvement of the rules of origin including European cumulation, in order to expand and promote production and trade within Europe,

Noting that an extended system of cumulation is highly desirable, making possible the use of materials originating in the EFTA States, i.e. Iceland, Norway and Switzerland, or in Slovenia, as well as the use of materials originating in the European Community, the European Economic Area, Hungary, Poland, the Czech Republic, the Slovak Republic, Romania, Bulgaria, Estonia, Latvia or Lithuania, in order to improve the effectiveness of the Agreement,

Noting that for the above-mentioned reason modifications to the definition of the concept of originating products are required,

Noting that certain processing requirements for non-originating materials to obtain originating status need to be amended to take account of the evolution of processing techniques,

Noting that, in the light of experience, the presentation of the list of processing rules could be improved by extending it to cover all headings of the Harmonised Commodity Description and Coding System (HS),

Having regard to the HS revision which took effect on 1 January 1996,

Noting that it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of economic operators and customs administrations,

Have agreed as follows:

Article 1

Protocol B referred to in Article 3 of the Agreement shall be replaced with the wording set out in Annex I to this Protocol.

Article 2

This Protocol shall enter into force on 1 January 1997 in relation to those Signatory States which by then have deposited their instruments of ratification or acceptance of the Agreement and of this Protocol with the Depositary, provided that Slovenia is among the States that have deposited their instruments of ratification or acceptance.

In relation to a Signatory State depositing its instrument of ratification or acceptance after 1 January 1997, this Protocol shall enter into force on the first day of the second month following the deposit of its instrument, provided that in relation to Slovenia the Agreement enters into force at the latest on the same date.

If this Protocol has not entered into force on 1 January 1997, the Signatory States shall apply provisionally Protocol B as set out in Annex I to this Protocol, until this Protocol has formally entered into force.

Article 3

The Government of Norway acting as Depositary, shall notify all the Signatory Parties to this Protocol of the deposit of any instrument of ratification or acceptance, as well as the entry into force of this Protocol.

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

DONE at Geneva, this 9th day of October 1996, in a single authentic copy in the English language which shall be deposited with the Government of Norway. The Depositary shall transmit certified copies to all Signatory States, and States acceding to this Protocol

For the Republic of Iceland For the Republic of Slovenia
Gunnar Snorri Gunnarsson, (s) **Anton Bebler**, (s)

For the Principality of Liechtenstein
Letizia Meier, (s)

For the Kingdom of Norway
Terje Johannessen, (s)

For the Swiss Confederation
William Rossier, (s)

PROTOCOL B

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE COOPERATION

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TITLE I

GENERAL PROVISIONS

Article 1 **Definitions**

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in an EFTA state or Slovenia 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 an EFTA state or Slovenia;
- (h) "value of originating materials" means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) "added value" shall be taken to be the ex works price minus the customs value of each of the products incorporated which did not originate in the country in which those products were obtained;
- (j) "chapters" and "headings" 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.
- (n) "units of account" shall be the equivalent to the European Currency Units (ECU).

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

- (c) goods originating in the EEA, within the meaning of Protocol 4 to the Agreement on the European Economic Area.

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

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

Article 3

Bilateral cumulation of origin

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

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

Article 4

Diagonal cumulation of origin

1. Subject to the provisions of paragraphs 2 and 3, materials originating in Poland, the Czech Republic, the Slovak Republic, Bulgaria, Romania, Latvia, Lithuania, Estonia, Hungary or the European Community, within the meaning of the Agreements between the EFTA States and Slovenia and these countries or the European Community shall be considered as originating in an EFTA State or Slovenia when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Products which have acquired originating status by virtue of paragraph 1 shall only continue to be considered as products originating in an EFTA State or Slovenia when the value added there exceeds the value of the materials used originating in any one of the other countries or the European Community as referred to in paragraph 1. If this is not so, the products concerned shall be considered as originating in the

country or the European Community as referred to in paragraph 1 which accounts for the highest value of originating materials used. In the allocation of origin, no account shall be taken of materials originating in the other countries or the European Community as referred to in paragraph 1 which have undergone sufficient working or processing in an EFTA State or Slovenia.

3. The cumulation provided for in this Article may only be applied where the materials used have acquired the status of originating products by an application of rules of origin identical to the rules in this Protocol. The EFTA States and Slovenia shall provide each other with details of agreements and their corresponding rules of origin which have been concluded with the other countries or the European Community as referred to in paragraph 1.

Article 5

Wholly obtained products

1. The following shall be considered as wholly obtained in an EFTA State or Slovenia:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea outside the territorial waters of a State Party by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, 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 its territorial waters provided that it has sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).

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

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

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

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

- (a) their total value does not exceed 10 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 except as provided in Article 7.

Article 7

Insufficient working or processing operations

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

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

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

Article 8

Unit of qualification

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 9

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, 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. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in an EFTA State or Slovenia, except as provided for in Articles 2.1(c) and 4.

2. If originating goods exported from an EFTA State or Slovenia to another country are returned, except in so far as provided for in Article 4 they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

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

Article 13

Direct transport

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

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

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

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

Article 14 **Exhibitions**

1. Originating products, sent for exhibition outside the countries or the European Community as referred to in Article 4 and sold after the exhibition for importation in an EFTA State or Slovenia 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 an EFTA State or Slovenia 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 an EFTA State or Slovenia;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or

business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in an EFTA State, in Slovenia or in one of the other countries or the European Community as referred to in Article 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the EFTA States or Slovenia 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 an EFTA State or Slovenia 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.

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

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

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

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Products originating in an EFTA State shall, on importation into Slovenia and products originating in Slovenia shall, on importation into an EFTA State, benefit from this Agreement upon submission of either :
 - (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
 - (b) in the cases specified in Article 21(1), a declaration, the text of which appears in Annex IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").
2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.
2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the official languages of a State Party or in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink

in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

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

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

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

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

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
 - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in 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:

"NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "ISSUED RETROSPECTIVELY", "ÚGEFIÐ EFTIR Æ", "UTSTED SENERE", "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:

"DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICATE", "EFTIRRIT", "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 an EFTA State or Slovenia, 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 an EFTA State or Slovenia. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 21

Conditions for making out an invoice declaration

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

- (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 6 000 units of account.

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

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

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

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

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

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products

concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities 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 authorization number which shall appear on the invoice declaration.

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

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

Article 23

Validity of proof of origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

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

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

Article 24

Submission of proof of origin

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

Article 25

Importation by instalments

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

Article 26

Exemptions from proof of origin

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

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

3. Furthermore, the total value of these products shall not exceed 500 units of account in the case of small packages or 1200 units of account 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 an EFTA State, Slovenia or in one of the other countries or the European Community as referred to in Article 4 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an EFTA State or Slovenia

where these documents are used in accordance with domestic law;

- (c) documents proving the working or processing of materials in an EFTA State or Slovenia, issued or made out in an EFTA State or Slovenia, 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 an EFTA State or Slovenia in accordance with this Protocol, or in one of the other countries or the European Community as referred to in Article 4, in accordance with rules of origin which are identical to the rules in this Protocol.

Article 28

Preservation of proof of origin and supporting documents

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

Article 29

Discrepancies and formal errors

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

Article 30

Amounts expressed in Units of Account

1. Amounts in the national currency of the exporting country equivalent to the amounts expressed in units of account shall be fixed by the exporting country and communicated to the other State Parties.
2. When the amounts exceed the corresponding amounts fixed by the importing country, the latter shall accept them if the products are invoiced in the currency of the exporting country. When the products are invoiced in the currency of another State Party or another country referred to in Article 4 or one of the Member States of the European Community, the importing country shall recognize the amount notified by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in Units of Accounts as at the first working day in October 1995.
4. The amounts expressed in units of account and their equivalents in the national currency of the EFTA States and Slovenia shall be reviewed by the Joint Committee at the request of any of the State Parties. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in units of account.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

1. The customs authorities of the EFTA State and of Slovenia shall provide each other, through the EFTA Secreteriat, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the EFTA States and Slovenia 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 an EFTA State, Slovenia or one of the other countries or the European Community as referred to in Article 4 and fulfil the other requirements of this Protocol.

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

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the

customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee.

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

Article 34

Penalties

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

Article 35

Free zones

1. The EFTA States and Slovenia 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 an EFTA State or Slovenia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

TITLE VII

FINAL PROVISIONS

Article 36

Sub-Committee on customs and origin matters

A Sub-Committee on customs and origin matter shall be set up under the Joint-Comitee in accordance with Article 28(5) of this Agreement to assist it in carrying out its duties and to ensure a countinuous information and consultation process between experts.

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

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 columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
- 2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

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

Example:

An engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the

ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No ex 7224.

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

- 3.2 The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2 where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ..." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4 When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

The rule for fabrics of HS 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 No. 1904 which specifically excludes the use of cereals and their

derivatives does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

Example:

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

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

Note 4:

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

Note 5:

- 5.1 Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
- 5.2 However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,

- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading 5605 (metallized 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 No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

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

Example:

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

Example:

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

Example:

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

- 5.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped" this tolerance is 20 per cent in respect of this yarn.
- 5.4 In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

- 6.1 In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2 Without prejudice to Note 6.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

- 6.3 Where a percentage rule applies, the value of materials which are not classified within 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 heading Nos. ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process¹
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerization;
- (h) alkylation;
- (i) isomerization.

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

- (a) vacuum distillation;
- (b) redistillation by a very thorough fractionation process¹
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization

and purification with naturally active earth, activated earth, activated charcoal or bauxite;

- (g) polymerization;
- (h) alkylation;
- (ij) isomerization;
- (k) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (n) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products 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 falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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

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

ANNEX II

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 4 used must be wholly obtained; – any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 6 used must be wholly obtained; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained	
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> – all the fruit and nuts used must be wholly obtained; – the value of any materials of Chapter 17 used does not exceed 30% of the value of the ex-works price of the product 	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: <ul style="list-style-type: none"> – Mucilages and thickeners, modified, derived from vegetable products – Other 	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: <ul style="list-style-type: none"> – Fats from bones or waste – Other 	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503 <ul style="list-style-type: none"> – Fats from bones or waste – Other 	<p>Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> – Solid fractions – Other 	<p>Manufacture from materials of any heading including other materials of heading No 1504</p> <p>Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained</p>	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified <ul style="list-style-type: none"> – Solid fractions – Other 	<p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption – Solid fractions, except for that of jojoba oil – Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from other materials of heading No 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p>	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinized, whether or not refined, but not further prepared	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials of Chapter 2 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials of Chapters 2 and 4 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	<ul style="list-style-type: none"> Chemically pure maltose and fructose 	Manufacture from materials of any heading including other materials of heading No 1702	
	<ul style="list-style-type: none"> Other sugars in solid form, flavoured or coloured 	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
	<ul style="list-style-type: none"> Other 	Manufacture in which all the materials used must already be originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: <ul style="list-style-type: none"> all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> all the materials used are classified within a heading other than that of the product; the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> – Malt extract – Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> – Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs – Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> – all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained; – all the materials of Chapters 2 and 3 used must be wholly obtained 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials not classified within heading No 1806; – in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained; – in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut pure and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2008	<ul style="list-style-type: none"> – Nuts, not containing added sugar or spirits – Peanut butter; mixtures based on cereals; palm hearts; maize (corn) – Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	<p>Manufacture in which the value of the originating nuts and oil seeds of heading No 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2101	Extracts, essences and concentrates, of coffee, tea, maté, roasted chicory and other coffee substitutes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – all the chicory used must be wholly obtained 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	<ul style="list-style-type: none"> – Sauces and preparations therefor; mixed condiments and mixed seasonings – Mustard flour and meal and prepared mustard 	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading No 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – all the grapes or any material derived from grapes used must be wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product; – any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> – from materials not classified within heading No 2207 or 2208; – in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture in which all the maize used must be wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> – all the cereals, sugar or molasses, meat or milk used must already be originating; – all the materials of Chapter 3 used must be wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70% by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

(2) For the special conditions relating to "specific processes" see Introductory Note 7.2.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds or precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50% of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	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
2933	Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading No 2932 and 2933 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However the value of all the materials of heading No 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	
3002	<p>Human blood; animal blood prepared for therapeutic; prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> – 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 <ul style="list-style-type: none"> – human blood – animal blood prepared for therapeutic or prophylactic uses 	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> – sodium nitrate – calcium cyanamide – potassium sulphate – magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3201	Tannins and their salts, esters, ethers, and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ⁽¹⁾	Manufacture from materials of any heading, except heading No 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils: aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ⁽¹⁾ in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70% by weight	Operations of refining and/or one or more specific process(es) ⁽²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax – Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> – hydrogenated oils having the character of waxes of heading No 1516; – fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823 – materials of heading No 3404 <p>However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex Chapter 35	<p>Albuminoidal substances; modified starches; glues; enzymes; except for:</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3505	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> – Starch ethers and esters – Other 	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3701	<p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> – Instant print film for colour photography, in packs – Other 	<p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3801	<ul style="list-style-type: none"> Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20% of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: <ul style="list-style-type: none"> – Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals 	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product	

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> <p>– Other</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 and 3912 for which the rules are set out below:</p> <p>– Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>– Other</p>	<p>Manufacture in which:</p> <p>– the value of all the materials used does not exceed 50% of the ex-works price of the product;</p> <p>– the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</p> <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

(1) In the case of the products composed of materials classified within both heading No 3901 to 3906, on the one hand, and within heading No 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

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

(1) In the case of the products composed of materials classified within both heading No 3901 to 3906, on the one hand, and within heading No 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	-- Other Profile shapes and tubes	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ⁽¹⁾ Manufacture in which: – the value of all the materials used does not exceed 50% of the ex-works price of the product; – the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 3921	– Sheets of regenerated cellulose, polyamides or polyethylene Foil of plastic, metallized	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ²	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product	

(1) In the case of the products composed of materials classified within both heading No 3901 to 3906, on the one hand, and within heading No 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(2) The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 per cent.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber: <ul style="list-style-type: none"> – Retreaded pneumatic, solid or cushion tyres, of rubber – Other 	Retreading of used tyres Manufacture from materials of any heading, except those of heading No 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading No 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled: <ul style="list-style-type: none"> – Plates, crosses and similar forms 	Bleaching or dyeing, in addition to cutting and assembly of non-assembled, tanned or dressed furskins	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4303	<p>– Other</p> <p>Articles of apparel, clothing accessories and other articles of furskin</p>	<p>Manufacture from non-assembled, tanned or dressed furskins</p> <p>Manufacture from non-assembled, tanned or dressed furskins of heading No 4302</p>	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:		
	– Sanded or fingerjointed	Sanding or fingerjointing	
	– Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacturing in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911	
4910	Calendars of any kind, printed, including calender blocks: <ul style="list-style-type: none"> – Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard – Other 	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture from materials not classified in heading No 4909 or 4911	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – raw silk or silk waste carded or combed or otherwise prepared for spinning, – other natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5007	Woven fabrics of silk or of silk waste: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Manufacture from single yarn ⁽¹⁾ <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	<ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Manufacture from single yarn ⁽¹⁾	
		Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Manufacture from single yarn ⁽¹⁾ <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – raw silk or silk waste carded or combed or otherwise prepared for spinning; – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	<p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.			

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5512 to 5516	Woven fabrics of man-made staple fibres: <ul style="list-style-type: none"> – Incorporating rubber thread – Other 	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper making materials 	
5602	Felt, whether or not impregnated, coated, covered or laminated: <ul style="list-style-type: none"> – Needleloom felt 	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres, – chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading No 5402, – polypropylene fibres of heading No 5503 or 5506 or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product 	
	<ul style="list-style-type: none"> – Other 	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp 	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: <ul style="list-style-type: none"> – Rubber thread and cord, textile covered 	Manufacture from rubber thread or cord, not textile covered	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5605	– Other Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials 	
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials 	
Chapter 57	<p>Carpets and other textile floor coverings</p> <p>– Of needleloom felt</p>	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading No 5402, – polypropylene fibres of heading No 5503 or 5506 or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product 	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> – Of other felt – Other 	<p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – coir yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres not carded or combed or otherwise processed for spinning, 	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> – Combined with rubber thread – Other 	<p>Manufacture from single yarn ⁽¹⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp, <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: <ul style="list-style-type: none"> – Containing not more than 90% by weight of textile materials – Other 	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from chemical materials or textile pulp	
		Manufacture from yarn	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ⁽¹⁾	
5905	Textile wall coverings: <ul style="list-style-type: none"> – Impregnated, coated, covered or laminated with rubber, plastics or other materials – Other 	Manufacture from yarn Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – coir yarn, – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5906	Rubberized textile fabrics, other than those of heading No 5902: <ul style="list-style-type: none"> – Knitted or crocheted fabrics 	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp 	

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

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

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

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

(2) The use of this material is restricted to the manufacture of woven fabrics of a kind used in papermaking machinery.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> – Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form – Other 	<p>Manufacture from yarn ⁽¹⁾⁽²⁾</p> <p>Manufacture from ⁽¹⁾:</p> <ul style="list-style-type: none"> – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp 	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ⁽¹⁾ ⁽²⁾	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<p>Manufacture from yarn ⁽²⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽²⁾</p>	
ex 6210 and ex 6216	Fire resistant equipment of fabric covered with foil of aluminized polyester	<p>Manufacture from yarn ⁽²⁾</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽²⁾</p>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		

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

(2) See Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6217	– Embroidered	Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	
	– Other	Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading No 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product	
	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:		
	– Embroidered	Manufacture from yarn ⁽¹⁾ or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	
	– Fire resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn ⁽¹⁾ or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product ⁽¹⁾	

(1) See Introductory Note 6.

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> Interlinings for collars and cuffs, cut out Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> all the materials used are classified within a heading other than that of the product; the value of all the materials used does not exceed 40% of the ex-works price of the product <p>Manufacture from yarn ⁽¹⁾</p>	
<p>ex Chapter 63</p> <p>6301 to 6304</p>	<p>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:</p> <ul style="list-style-type: none"> Of felt, of non-wovens Other: <ul style="list-style-type: none"> Embroidered Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from ⁽²⁾:</p> <ul style="list-style-type: none"> natural fibres, or chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁽¹⁾⁽³⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁽¹⁾⁽³⁾</p>	

(1) See Introductory Note 6.

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp 	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: <ul style="list-style-type: none"> – Of non-wovens – Other 	Manufacture from ⁽¹⁾ ⁽²⁾ : <ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64	Footwear; gaiters and the like; except for:	Manufacture from materials of any headings except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

(2) See Introductory Note 6.

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

(1) See Introductory Note 6.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7019	Articles (other than yarn) of glass fibres	<p>or</p> <p>Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50% of the ex-works price of the product</p> <p>Manufacture from:</p> <ul style="list-style-type: none"> – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool 	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	<p>Precious metals:</p> <ul style="list-style-type: none"> – Unwrought 	<p>Manufacture from materials not classified within heading No 7106, 7108 or 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals</p>	
	– Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used	
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – 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 in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought: <ul style="list-style-type: none"> – Refined copper 	Manufacture in which all the materials used are classified within a heading other than that of the product	
	<ul style="list-style-type: none"> – Copper alloys and refined copper containing other elements 	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire or expanded metal of aluminium may be used; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7801	Unwrought lead: <ul style="list-style-type: none"> – Refined lead 	Manufacture from "bullion" or "work" lead	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7802	<p>– Other</p> <p>Lead waste and scrap</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 79	Zinc and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 80	Tin and articles thereof; except for:	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> – Other base metals, wrought; articles thereof – Other 	<p>Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
8206	Tools of two or more of the heading No 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading No 8202 to 8205. However, tools of heading No 8202 to 8205 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product.	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

(1) This rule shall apply until 31 December 1998.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8413	Rotary positive displacement pumps	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of 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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of 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 does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> – Road rollers – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings No 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	(4)
8452	<p>Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor – Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; – the thread tension, crochet and zigzag mechanisms used are already originating <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8456 to 8466	Machine-tools and machines and their parts and accessories of heading No 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading No 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> – Matrices and masters for the production of records – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
8525	Transmission apparatus for radio-telephony, radio-telegraphy; radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, still image video cameras and other video camera recorders	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of 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	<p>Manufacture:</p> <ul style="list-style-type: none"> – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of 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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of 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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – 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 does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – 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 does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	Manufacture from materials of any heading, including other materials of heading No 9018	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	– Other	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or	(4)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: <ul style="list-style-type: none"> – Parts and accessories – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40% of the ex-works price of the product; – where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> – Of base metal, whether or not plated, or of clad precious metal – Other 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> – its value does not exceed 25% of the ex-works price of the product; – all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
9503	Other toys: reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair); hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles, button blanks	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: <ul style="list-style-type: none"> – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product 	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

ANNEX III

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

Printing instructions

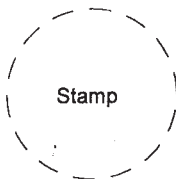
- Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
- The competent authorities of an EFTA State and of Slovenia may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

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

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

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



13. Request for verification, to:	14. Result of verification
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p style="text-align: right;">(Place and date)</p> <div style="text-align: center; border: 1px dashed black; border-radius: 50%; width: 100px; height: 100px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> Stamp </div> <p>.....</p> <p>(Signature)</p>	<p>Verification carried out shows that this certificate ()</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p style="text-align: right;">(Place and date)</p> <div style="text-align: center; border: 1px dashed black; border-radius: 50%; width: 100px; height: 100px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> Stamp </div> <p>.....</p> <p>(Signature)</p> <p>.....</p> <p>() Insert X in the appropriate box.</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

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

1. Exporter (name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between and (insert appropriate countries or groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of package (¹); Description of goods	9. Gross weight (kg) or other measure (litres,m³, etc.)	10. Invoices (Optional)	

DECLARATION BY THE EXPORTER

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

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

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

SUBMIT the following supporting documents ¹:

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV

Invoice declaration

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

English version:

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

German Version:

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

French Version:

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

Italian Version

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

Icelandic Version

Úflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollýfirvalda nr. ... (¹⁾), lýsir þí yfir að vörurnar séu, ef annars er ekki greinilega getið af ... fríðnauppruna (²⁾).

Norwegian Version

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

Slovenian Version

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

..... 3
(Place and date)

..... 4
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

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

**PROTOCOL
AMENDING
ARTICLE 16 OF AND ANNEX VII TO THE
AGREEMENT BETWEEN THE EFTA STATES
AND SLOVENIA**

The Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Swiss Confederation (hereinafter called the EFTA States)

and

the Republic of Slovenia (hereinafter called Slovenia),

Whereas the Agreement between the EFTA States and Slovenia signed on 13 June 1995 (hereinafter called the Agreement), has not yet been ratified by Slovenia and has therefore not entered into force,

Whereas the developments in the field of intellectual property at the international and the European levels, in particular the entry into force of the WTO Agreement of 15 April 1994 on Trade Related Aspects of Intellectual Property Rights (TRIPS Agreement), call for an adjustment of Article 16 of and Annex VII to the Agreement,

Have agreed as follows:

Article 1

Article 16 of and Annex VII to the Agreement shall be replaced with the wording set out in Annex I to this Protocol.

Article 2

This Protocol shall enter into force on the same date as the Agreement, in relation to those Signatory States which by then have deposited their instruments of ratification or acceptance of the Agreement and of this Protocol with the Depositary, provided that Slovenia is among the States that have deposited their instruments of ratification or acceptance.

In relation to a Signatory State depositing its instrument of ratification or acceptance after the date of entry into force of the Agreement, this Protocol shall enter into force on the first day of the second month following the deposit of its instrument, provided that in relation to Slovenia the Agreement enters into force at the latest on the same date.

Article 3

The Government of Norway, acting as Depositary shall notify all the Signatory Parties to this Protocol of the deposit of any instrument of ratification or acceptance, as well as the entry into force of this Protocol.

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

DONE at Geneva, this 9th day of October 1996, in a single authentic copy in the English language which shall be deposited with the Government of Norway. The Depositary shall transmit certified copies to all Signatory States, and States acceding to this Protocol

For the Republic of Iceland For the Republic of Slovenia
Gunnar Snorri Gunnarsson, (s) **Anton Bebler, (s)**

For the Principality of Liechtenstein
Letizia Meier, (s)

For the Kingdom of Norway
Terje Johannessen, (s)

For the Swiss Confederation
William Rossier, (s)

Annex I

Article 16

Protection of intellectual property

1. The States Parties to this Agreement shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, including measures for the enforcement of such rights against infringement thereof, counterfeiting and piracy, in accordance with the provisions of this Article, Annex VII to this Agreement and the international agreements referred to therein.

2. The States Parties to this Agreement shall accord to each others' nationals treatment no less favourable than that they accord to their own nationals. Exemptions from this obligation must be in accordance with the substantive provisions of Article 3 of the WTO Agreement of 15 April 1994 on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement).

3. The States Parties to this Agreement shall grant to each others' nationals treatment no less favourable than that accorded to nationals of any other State. Exemptions from this obligation must be in accordance with the substantive provisions of the TRIPS Agreement, in particular Articles 4 and 5 thereof.

4. The States Parties to this Agreement agree, upon request of any State Party, to review the provisions on the protection of intellectual property rights contained in the present Article and in Annex VII, with a view to further improving levels of protection and to avoid or remedy trade distortions caused by actual levels of protection of intellectual property rights.

ANNEX VII

referred to in Article 16

PROTECTION OF INTELLECTUAL PROPERTY

Article 1

Definition and scope of protection

“Intellectual property protection” comprises in particular protection of copyright and neighbouring rights, including computer programmes and databases, trademarks for goods and services, geographical indications, including appellations of origin, industrial designs, patents, plant varieties, topographies of integrated circuits, as well as undisclosed information.

Article 2

International conventions

(1) The States Parties to this Agreement reaffirm their commitment to comply with the obligations set out in the following multilateral agreements:

- WTO Agreement of 15 April 1994 on Trade-Related Aspects of Intellectual Property Rights (TRIPS Agreement);
- Paris Convention of 20 March 1883 for the Protection of Industrial property (Stockholm Act, 1967);
- Bern Convention of 9 September 1886 for the Protection of Literary and Artistic Works (Paris Act, 1971).

(2) The States Parties to this Agreement which are not States Parties to one or more of the agreements listed below shall undertake to obtain their adherence to the following multilateral agreements within two years from the date of entry into force of this Agreement:

- International Convention of 2 December 1961 for the Protection of New Varieties of Plants (UPOV Convention);
- Protocol of 27 June 1989 Relating to the Madrid Agreement Concerning the International Registration of Marks;
- Budapest Treaty of 28 April 1977 on the International Recognition of the Deposit of Micro-organism for the Purposes of Patent Procedure.

(3) The States Parties to this Agreement agree to promptly hold expert consultations, upon request of any State Party, on activities relating to the identified or to future international conventions on harmonization, administration and enforcement of intellectual property rights and on activities in international organizations, such as the WTO and the World

Intellectual Property Organization (WIPO), as well as relations of the States Parties with third countries on matters concerning intellectual property.

Article 3

Additional substantive standards

The States Parties to this Agreement shall ensure in their national laws at least the following:

- adequate and effective protection of copyright, including computer programmes and databases, as well as of neighbouring rights;
- adequate and effective protection of trademarks for goods and services, in particular of well-known trademarks;
- adequate and effective means to protect geographical indications, including appellations of origin, with regard to all products and services;
- adequate and effective protection of industrial designs by providing in particular a period of protection of five years from the date of application with a possibility of renewal for two consecutive periods of five years each;
- adequate and effective patent protection for inventions in all fields of technology on a level similar to that prevailing in the European Patent Convention of 5 October 1973;
- adequate and effective protection of topographies of integrated circuits;
- adequate and effective protection of undisclosed information;
- compulsory licensing of patents shall only be granted under the conditions of Article 31 of the TRIPS Agreement. Licences granted on the grounds of non-working shall be used only to the extent necessary to satisfy the domestic market on reasonable commercial terms.

Article 4

Acquisition and maintenance of intellectual property rights

Where the acquisition of an intellectual property right is subject to the right being granted or registered, the States parties to this Agreement shall ensure that the procedures for grant or registration are of the same level as that provided in the TRIPS Agreement, in particular Article 62.

Article 5

Enforcement of intellectual property rights

The States Parties to this Agreement shall provide for enforcement provisions under their national laws of the same

level as that provided in the TRIPS Agreement, in particular Articles 41 to 61.

Annex I

Article 6

Technical co-operation

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

Record of understanding in relation to Article 16 and Annex VII

Under the EEA Agreement the EFTA States shall comply in their legislation with the substantive provisions of the European Patent Convention of 5 October 1973. It is the understanding of Iceland and Norway that the obligations under Article 16 and Annex VII (Protection of intellectual property) do not differ in substance from the obligations under the EEA.