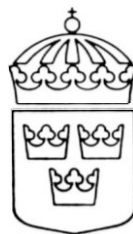


Sveriges internationella överenskommelser

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Utgiven av Utrikesdepartementet

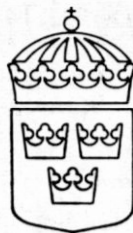
SÖ 1992: 14

Del 1

Avtal med EFTA-länderna och Turkiet

NÄRINGSDEPARTEMENTET
BIBLIOTEKET

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Nr 14

Avtal mellan EFTA-länderna och Turkiet Genève den 10 december 1991

Regeringen beslutade den 5 december 1991 att underteckna avtalet. Den 27 februari 1992 beslutade regeringen att ratificera avtalet. Ratifikationsinstrumentet deponerades i Stockholm den 27 februari 1992.

Avtalet trädde i kraft den 1 april 1992 och mellan Sverige och Turkiet trädde avtalet i kraft den 15 april 1992.

Riksdagsbehandling: Prop. 1991/92:23, UU18, rskr. 118.

1. Agreement between the EFTA States and Turkey

Preamble

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, on the one hand, (hereinafter called the EFTA States) and the Republic of Turkey, on the other hand, (hereinafter called Turkey),

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;

Having regard to the Convention establishing the European Free Trade Association (EFTA);

Having regard to the Agreements between the EFTA States and the European Communities;

Having regard to the Agreement creating an Association between Turkey and the European Economic Community;

Having regard to the experience gained from the co-operation developed in the light of the aforementioned relations as well as between individual EFTA States and Turkey;

Declaring their willingness to take action with a view to promoting harmonious development of their trade as well as to expanding and diversifying their mutual co-operation in fields of common interests, including fields not covered by this Agreement, thus creating a framework and supportive environment based on equality, non-discrimination, and a balance of rights and obligations;

Recalling the mutual interest of the EFTA States and Turkey in the continual reinforcement of the multilateral trading system and considering their capacity as Contracting Parties of the General Agreement on Tariffs and Trade, the provisions and instruments of which constitute a basis for their foreign trade policy;

Resolved to lay down for this purpose provisions aimed at a progressive abolition of the

1. Avtal mellan EFTA-länderna och Turkiet

Inledning

Republiken Österrike, Republiken Finland, Republiken Island, Furstendömet Liechtenstein, Konungariket Norge, Konungariket Sverige, Schweiziska Edsförbundet å ena sidan (nedan kallade EFTA-länderna) och Republiken Turkiet å andra sidan, (nedan kallad Turkiet),

som erinrar om sin avsikt att aktivt delta i den europeiska ekonomiska integrationsprocessen och som förklarar sig beredda att samarbeta när det gäller att söka vägar att stärka denna process,

som beaktar konventionen angående upprättandet av Europeiska frihandelssammanslutningen (EFTA),

som beaktar avtalen mellan EFTA-länderna och Europeiska gemenskaperna,

som beaktar avtalet om associering mellan Turkiet och Europeiska ekonomiska gemenskapen,

som beaktar den erfarenhet som vunnits genom det samarbete som utvecklats i ljuset av ovannämnda relationer liksom mellan enskilda EFTA-länder och Turkiet,

som förklarar sin beredvillighet att vidta åtgärder i syfte att främja en harmonisk utveckling av den ömsesidiga handeln liksom att utvidga och diversifiera sitt ömsesidiga samarbete inom områden av gemensamt intresse, häri inbegripet områden som inte täcks av detta avtal, och därigenom skapa en ram och gynnsamma förhållanden på grundval av jämlikhet, icke-diskriminering och balans mellan rättigheter och skyldigheter,

som erinrar om EFTA-ländernas och Turkiets ömsesidiga intresse av en kontinuerlig förstärkning av det multilaterala handelssystemet och tar hänsyn till deras roll som avtalsslutande parter i Allmänna tull- och handelsavtalet, vars bestämmelser och instrument utgör grundvalen för deras utrikeshandelspolitik,

som är beslutna att i detta syfte lägga fast bestämmelser som syftar till ett stegvis avskaffande av handelshindren mellan EFTA-länderna och Turkiet i enlighet med bestämmel-

¹ Översättning i enlighet med den i prop. 1991/92: 23 intagna texten.

obstacles to trade between the EFTA States and Turkey in accordance with the provisions of that Agreement, in particular those concerning the establishment of free trade areas;

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;

HAVE DECIDED, in pursuance of these objectives, to conclude the following Agreement:

Article 1

Objectives

The objectives of this Agreement are:

- (a) to promote, through the expansion of reciprocal trade, the harmonious development of economic relations between the EFTA States and Turkey;
- (b) to provide fair conditions of competition for trade between the EFTA States and Turkey;
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade;
- (d) to enhance co-operation between the EFTA States and Turkey.

Article 2

Scope

1. 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 a State Party to this Agreement.

2. The provisions concerning trade in agricultural products which are not covered by paragraph 1 are contained in Article 11.

serna i det avtalet, särskilt de som rör upprättande av frihandelsområden,

som beaktar att ingen bestämmelse i detta avtal får tolkas som innebärande att de avtalslutande parterna befrias från sina förpliktelser enligt andra internationella avtal,

HAR BESLUTAT att till fullföljande av dessa syften ingå följande avtal.

Artikel 1

Avtalets syften

Detta avtal syftar till

- a) att genom utvidgning av den ömsesidiga handeln befordra en harmonisk utveckling av de ekonomiska förbindelserna mellan EFTA-länderna och Turkiet,
- b) att säkerställa rättvisa konkurrensvillkor i handeln mellan EFTA-länderna och Turkiet,
- c) att sålunda genom avveckling av handelshindren medverka till en harmonisk utveckling och en utvidgning av världshandeln,
- d) att främja samarbete mellan EFTA-länderna och Turkiet.

Artikel 2

Avtalets varuomfattning

1. Detta avtal skall tillämpas på

- a) varor hänförliga till kapitel 25-97 i systemet för harmoniserad varubeskrivning och kodifiering, med undantag för varor i bilaga I,
 - b) varor upptagna i protokoll A, med beaktande av de arrangemang som framgår därav,
 - c) fisk och andra marina produkter så som framgår av bilaga II,
- med ursprung i en avtalslutande part.

2. Bestämmelserna om handeln med jordbruksvaror som inte täcks av punkt 1 återfinns i artikel 11.

3. This Agreement applies to trade relations between, on the one hand, each EFTA State and, on the other hand, Turkey. It shall not apply to the trade relations between EFTA States, except if otherwise provided for in this Agreement.

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 arrangements regarding administrative co-operation, to ensure that the provisions of Articles 4 to 7, 12 and 21 are effectively and harmoniously applied, taking into account the need to reduce as far as possible the formalities imposed on trade and the need to achieve mutually satisfactory solutions to any difficulties arising out of the operation of those provisions.

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 Turkey.

2. Upon the entry into force of this Agreement, the EFTA States shall abolish all customs duties on imports and any charges having equivalent effect for products originating in Turkey as in force on 1 January 1991, except for products specified in Annexes III and IV for which customs duties on imports and charges having equivalent effect shall be progressively abolished in accordance with the provisions laid down in these Annexes.

3. For products originating in an EFTA State, Turkey shall progressively abolish all customs duties on imports as in force on 23 November 1970 and charges having equivalent effect as in force on the date of the entry into force of this Agreement as specified in An-

3. Detta avtal skall tillämpas på handelsförbindelserna mellan å ena sidan de enskilda EFTA-länderna och å andra sidan Turkiet. Det skall inte tillämpas på handelsförbindelserna mellan EFTA-länderna, såvida inte annat föreskrivs i avtalet.

Artikel 3

Ursprungsregler och tulladministrativt samarbete

1. Protokoll B fastställer ursprungsreglerna och former för administrativt samarbete.

2. De avtalslutande parterna skall vidta lämpliga åtgärder, inklusive arrangemang rörande administrativt samarbete, för att garantera att bestämmelserna i artiklarna 4 till 7, 12 och 21 tillämpas på ett effektivt och harmoniskt sätt, under hänsynstagande till behovet av att så långt möjligt reducera de formaliteter som åläggs handeln och behovet av att nå ömsesidigt tillfredsställande lösningar på alla svårigheter som uppstår då dessa bestämmelser tillämpas.

Artikel 4

Importtullar och avgifter med motsvarande verkan

1. Ingen ny importtull eller avgift med motsvarande verkan skall införas i handeln mellan EFTA-länderna och Turkiet.

2. Då detta avtal träder i kraft skall EFTA-länderna avveckla alla den 1 januari 1991 gällande importtullar och avgifter med motsvarande verkan på varor med ursprung i Turkiet, med undantag för varor i bilagorna III och IV för vilka importtullar och avgifter med motsvarande verkan skall gradvis avvecklas enligt bestämmelserna i dessa bilagor.

3. Turkiet skall gradvis avveckla alla den 23 november 1970 gällande importtullar och vid avtalets ikraftträdande gällande avgifter med motsvarande verkan på varor med ursprung i ett EFTA-land, så som anges i bilagorna II, IV och V, enligt de arrangemang eller tidtabeller som anges i dessa bilagor.

4. Den bastull, från vilken de i punkterna 2 och 3 föreskrivna successiva tullsänkningarna

nexes II, IV and V according to the arrangements or timetables defined in these Annexes.

4. The basic duty to which successive reductions provided for in paragraphs 2 and 3 are to be applied shall, for each product, be the most-favoured-nation duty applied on the dates mentioned therein.

Article 5

Customs duties of a fiscal nature

1. The provisions of paragraphs 1 to 3 of Article 4 shall also apply to customs duties of a fiscal nature except as provided for in Annex VI.

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 6

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 Turkey.

2. Upon the entry into force of this Agreement, customs duties on exports and any charges having equivalent effect shall be abolished, except as provided for in Annex VII.

Article 7

Quantitative restrictions and measures having equivalent effect

1. No new quantitative restriction on imports or exports or measures having equivalent effect shall be introduced in trade between the EFTA States and Turkey, except as provided for in Annex VIII.

2. Upon the entry into force of this Agreement, quantitative restrictions on imports or exports and measures having equivalent effect shall be abolished, except as provided for in Annex VIII.

skall göras, är för varje vara den mest gynnad nations-tull som gäller de datum som där nämns.

Artikel 5

Fiskala tullar

1. Bestämmelserna i punkterna 1 till 3 i artikel 4 skall även tillämpas på tullar av fiskal karaktär, med undantag för vad som framgår av bilaga VI.

2. De avtalslutande parterna får ersätta en tull av fiskal karaktär eller det fiskala elementet i en tull med en intern avgift.

Artikel 6

Exporttullar och avgifter med motsvarande verkan

1. Inga nya exporttullar eller avgifter med motsvarande verkan skall införas i handeln mellan EFTA-länderna och Turkiet.

2. Då detta avtal träder i kraft skall exporttullar och avgifter med motsvarande verkan avvecklas, med undantag för vad som framgår av bilaga VII.

Artikel 7

Kvantitativa restriktioner och åtgärder med motsvarande verkan

1. Ingen ny kvantitativ restriktion på import eller export eller åtgärder med motsvarande verkan skall införas i handeln mellan EFTA-länderna och Turkiet, med undantag för vad som framgår av bilaga VIII.

2. Då detta avtal träder i kraft skall kvantitativa import- och exportrestriktioner och åtgärder med motsvarande verkan avvecklas, med undantag för vad som framgår av bilaga VIII.

3. Vid tillämpningen av detta avtal skall

3. For the purpose of this Agreement "quantitative restrictions and measures having equivalent effect" means prohibitions or restrictions on imports or exports into an EFTA State from Turkey or into Turkey from an EFTA State made effective through quotas, import or export licences or other administrative measures and requirements restricting trade.

Article 8

Non-economic reasons for restrictions

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 of the environment, the protection of national treasures possessing artistic, historic or archaeological value, or the protection of industrial and commercial property, or rules relating to gold or silver. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between an EFTA State and Turkey.

Article 9

State monopolies

1. The States Parties to this Agreement shall ensure that any state monopoly of a commercial character be adjusted so that no discrimination regarding the conditions under which goods are procured and marketed will exist between nationals of the EFTA States and Turkey.

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.

med "kvantitativa restriktioner och åtgärder med motsvarande verkan" förstås förbud eller restriktioner med avseende på import eller export till ett EFTA-land från Turkiet eller till Turkiet från ett EFTA-land, vilka upprätthålls genom kontingenter, import- eller exportlicenser eller andra administrativa åtgärder och bestämmelser som begränsar handeln.

Artikel 8

Icke-ekonomiska skäl för restriktioner

Detta avtal skall inte hindra sådana förbud eller restriktioner för import, export eller transitering som grundas på hänsyn till allmän moral, allmän ordning eller allmän säkerhet eller intresset att skydda människors och djurs hälsa och liv, att bevara växter, att skydda miljön, nationella skatter av konstnärligt, historiskt eller arkeologiskt värde eller industriell och kommersiell äganderätt samt inte heller mot föreskrifter rörande guld och silver. Sådana förbud eller restriktioner skall dock inte utgöra ett medel för godtycklig diskriminering eller innefatta en förtäckt begränsning av handeln mellan ett EFTA-land och Turkiet.

Artikel 9

Statliga monopol

1. De avtalsslutande parterna skall säkerställa att statliga handelsmonopol anpassas på sådant sätt att ingen diskriminering med avseende på anskaffnings- och avsättningsvillkor skall föreligga mellan medborgare i EFTAländerna och Turkiet.

2. Bestämmelserna i denna artikel skall tillämpas på varje organ genom vilket de avtalsslutande parternas berörda myndigheter, rättsligt eller i praktiken, direkt eller indirekt kontrollerar, styr eller märkbart påverkar import eller export mellan de avtalsslutande parterna. Dessa bestämmelser skall även tillämpas på monopol med statlig koncession.

Article 10

Information procedure on draft technical regulations

The EFTA States and Turkey shall notify each other, at the earliest practicable stage and in accordance with the provisions laid down in Annex IX, of draft technical regulations and draft amendments thereto which they intend to issue.

Article 11

Trade in agricultural products

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

2. In pursuance of this objective a bilateral arrangement providing for measures to facilitate trade in agricultural products has been concluded between each EFTA State and Turkey.

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

Article 12

Internal taxation

1. The States Parties to this Agreement shall refrain from any measures 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 Turkey.

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

Artikel 10

Informationsförfarande avseende förslag till tekniska föreskrifter

EFTA-länderna och Turkiet skall underätta varandra, på tidigast möjliga stadium och i enlighet med bestämmelserna i bilaga IX, om förslag till tekniska föreskrifter och ändringar i dessa som de avser utfärda.

Artikel 11

Handeln med jordbruksvaror

1. De avtalsslutande parterna förklarar sig beredda att, under hänsynstagande till sin jordbrukspolitik, främja en harmonisk utveckling av handeln med jordbruksvaror.

2. För att förverkliga detta syfte har varje enskilt EFTA-land ingått ett bilateralt avtal med Turkiet om åtgärder för att underlätta handeln med jordbruksvaror.

3. De avtalsslutande parterna skall tillämpa sina veterinära, sanitära och fytosanitära bestämmelser på ett icke-diskriminerande sätt och skall inte vidta nya åtgärder som leder till att handeln otillbörligt hindras.

Artikel 12

Intern beskattning

1. De avtalsslutande parterna skall inte vidta någon åtgärd eller tillämpa något förfarande av intern fiskal natur, som direkt eller indirekt innebär diskriminering mellan varor med ursprung i ett EFTA-land och motsvarande varor med ursprung i Turkiet.

2. Varor som exporteras till en avtalsslutande parts område får inte åtnjuta restitution av interna avgifter med högre belopp än som svarar mot de avgifter som direkt eller indirekt lagts på dem.

Article 13

Payments

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

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

Article 14

Public procurement

1. The States Parties to this Agreement consider the effective liberalization of their respective public procurement markets an integral objective of this Agreement.

2. The States Parties to this Agreement shall progressively adjust the conditions governing the participation in contracts awarded by public authorities and public undertakings, and by private undertakings which have been granted special or exclusive rights, so as to ensure transparency and non-discrimination between suppliers from the States Parties to this Agreement.

3. The formulation of the practical modalities shall be entrusted to the Joint Committee and they shall be elaborated on the basis of the balance of rights and obligations between States Parties to this Agreement. The Joint Committee shall lay down the necessary scope, timetable and rules as soon as possible, taking into account the solutions agreed upon within the General Agreement on Tariffs and Trade and with third countries in this field.

4. The concerned States Parties to this Agreement shall endeavour to accede to the relevant Agreements in the framework of the General Agreement on Tariffs and Trade.

Artikel 13

Betalningar

Betalningar som hänför sig till handeln mellan ett EFTA-land och Turkiet samt överföring av sådana betalningar till den avtalsslutande parts område där borgenären har sin hemvist skall inte vara underkastade restriktioner.

De avtalsslutande parterna skall inte tillämpa några valutarestriktioner eller restriktioner av administrativ art när det gäller att bevilja, återbetala eller acceptera kortfristiga och medelfristiga krediter, som hänför sig till kommersiella transaktioner, vari en person med hemvist inom en avtalsslutande parts område deltar.

Artikel 14

Offentlig upphandling

1. De avtalsslutande parterna ser en effektiv liberalisering av sina respektive marknader för offentlig upphandling som ett av målen som skall uppnås genom detta avtal.

2. De avtalsslutande parterna skall stegvis anpassa villkoren för deltagande i upphandlingar som görs av offentliga myndigheter och offentliga företag och av privata företag som erhållit särskilda eller exklusiva rättigheter, så att öppenhet och icke-diskriminering säkerställs mellan leverantörer från parterna.

3. Formerna för den praktiska tillämpningen skall utarbetas av Gemensamma kommittén på grundval av en balans mellan rättigheter och skyldigheter mellan parterna. Gemensamma kommittén skall så snart som möjligt fastställa nödvändig omfattning, tidsplan och nödvändiga regler, med beaktande av de lösningar som överenskommits i Allmänna tull- och handelsavtalet och med tredje land på detta område.

4. Berörda avtalsslutande parter skall sträva efter att ansluta sig till relevanta avtal inom ramen för Allmänna tull- och handelsavtalet.

Article 15

Protection of intellectual property

1. In order to ensure the smooth functioning of this Agreement in accordance with its objectives and in order to avoid trade distortion, the States Parties to this Agreement shall take steps to grant and ensure adequate and effective protection of intellectual property rights.

2. The States Parties to this Agreement shall take all necessary measures to enforce these rights against infringement, and particularly against counterfeiting and piracy.

3. In fulfilment of its commitments under international agreements and legislation in the field of intellectual property rights, Turkey shall not grant treatment less favourable to nationals of EFTA States than that accorded to nationals of any other State. The treatment granted by the EFTA States to Turkish nationals in the same field will not be less favourable than that accorded to nationals of EFTA States by Turkey.

4. Any EFTA State and Turkey may conclude further agreements exceeding the requirements of this Agreement, provided that such agreements shall be open to all EFTA States on terms equivalent to those under the agreements and that they shall be ready to enter into good faith negotiations to this end.

5. The Joint Committee shall keep the implementation of intellectual property rights under review. At the request of a State Party to this Agreement consultations will take place in the Joint Committee on any matter concerning intellectual property rights.

6. The States Parties to this Agreement agree to hold expert consultations, at the request of any State Party, on activities relating to the existing or future bilateral agreements or international conventions on harmonization, administration and enforcement of intellectual property and on activities in international organisations, as well as on their relations with third countries in the field of intellectual property.

Artikel 15

Skydd för immateriell äganderätt

1. För att försäkra att detta avtal fungerar väl i överensstämmelse med dess mål och för att undvika handelshinder, skall de avtalsslutande parterna vidta åtgärder för att ge och säkerställa ett fullgott och effektivt skydd för rättigheter som hör till den immateriella äganderätten.

2. De avtalsslutande parterna skall vidta alla nödvändiga åtgärder för att dessa rättigheter skall kunna hävdas mot intrång, i synnerhet i form av förfälskning och olovlig kopiering.

3. Vid fullgörande av sina förpliktelser enligt internationella överenskommelser och enligt lag inom området för den immateriella äganderätten, skall Turkiet inte ge mindre fördelaktig behandling åt medborgare i EFTA-länderna än den som ges åt medborgare i något annat land. Den behandling som EFTA-länderna ger åt turkiska medborgare inom samma område skall inte vara mindre fördelaktig än den som Turkiet ger till medborgare i EFTA-länderna.

4. Ett enskilt EFTA-land och Turkiet får sluta ytterligare överenskommelser som går utöver kraven i detta avtal, under förutsättning att sådana överenskommelser är öppna för alla EFTA-länderna på villkor motsvarande dem som gäller enligt överenskommelserna och att de är beredda att med god vilja föra förhandlingar i detta syfte.

5. Gemensamma kommittén skall hålla under uppsikt implementeringen av rättigheter som hör till den immateriella äganderätten. På begäran av en avtalsslutande part skall samråd äga rum i Gemensamma kommittén i vilken fråga som helst som rör rättigheter hörande till den immateriella äganderätten.

6. De avtalsslutande parterna är överens om att, på begäran av en part, hålla expertsamråd i frågor som hör till gällande eller framtida bilaterala överenskommelser eller internationella konventioner om harmonisering, handhavande och vidmakthållande av den immateriella äganderätten och i frågor om verksamheten i internationella organisationer samt i frågor om sina förhållanden till tredje land inom området för den immateriella äganderätten.

Article 16

Fulfilment of obligations

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

2. If an EFTA State considers that Turkey has, or if Turkey 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 23.

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 Turkey:

- (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. These provisions shall also apply to the activities of public undertakings, and undertakings to 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 their particular public tasks.

3. If a State Party to this Agreement considers that a given practice is incompatible with this Article, it may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

Artikel 16

Fullgörande av förpliktelser

1. De avtalsslutande parterna skall vidta nödvändiga åtgärder för att säkerställa att avtalets syften förverkligas och förpliktelserna enligt avtalet fullgörs.

2. Om ett EFTA-land anser att Turkiet, eller om Turkiet anser att ett EFTA-land, har försummat att fullgöra en förpliktelse enligt detta avtal, får den berörda parten vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 23.

Artikel 17

Konkurrensregler rörande företag

1. Följande förfaranden är oförenliga med en störningsfri tillämpning av detta avtal i den mån de kan påverka handeln mellan ett EFTA-land och Turkiet:

- a) avtal mellan företag, beslut av företags-sammanslutningar och samordnade förfaranden mellan företag, vilka har till syfte eller följd att konkurrensen hindras, begränsas eller snedvrids,
- b) missbruk från ett eller flera företags sida av en dominerande ställning inom de avtalsslutande parternas hela territorium eller en väsentlig del därav.

2. Dessa bestämmelser skall också vara tillämpliga på verksamheten hos offentliga företag och företag som de avtalsslutande parterna givit specifika eller exklusiva rättigheter, i den mån dessa bestämmelser inte hindrar dem, rättsligt eller i praktiken, att utföra sina specifika offentliga uppgifter.

3. Om en avtalsslutande part anser att ett visst förfarande är oförenligt med denna artikel, får parten vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 23.

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 Turkey, be incompatible with the proper functioning of this Agreement.

2. Any practices contrary to paragraph 1 shall be assessed on the basis of the criteria set out in Annex X.

3. As regards the implementation of paragraphs 1 and 2, Turkey may grant, until 31 December 1995 and in conformity with its commitments to the European Economic Community,

(a) aid with a higher intensity than would be tolerated for EFTA States by way of measures contained in Annex X, paragraph (c)

(b) indirect aid to export of goods with a view to promote its economic development. These forms of aid shall be considered to be compatible with the proper functioning of this Agreement, if they do not alter the conditions of trade to an extent inconsistent with the interests of the States Parties to this Agreement.

4. The States Parties to this Agreement shall ensure the transparency of state aid measures by exchanging information as provided for in Annex XI. The Joint Committee shall, within one year after the entry into force of this Agreement, adopt the necessary rules for the implementation of this paragraph.

5. If a State Party to this Agreement considers that a given practice is incompatible with paragraphs 1 to 3, it may levy countervailing duties under the conditions and in accordance with the procedures laid down in Article 23.

Article 19

Dumping

1. If a State Party to this Agreement finds that dumping is taking place in trade relations

Artikel 18

Statsstöd

1. Stöd som ges av en avtalsslutande part eller med hjälp av statliga medel i någon form och som snedvrider eller hotar att snedvrida konkurrensen genom att gynna vissa företag eller viss produktion skall, i den mån de kan påverka handeln mellan ett EFTA-land och Turkiet, vara oförenliga med en störningsfri tillämpning av detta avtal.

2. Bedömningar av om förfaranden strider mot punkt 1 skall baseras på de kriterier som anges i bilaga X.

3. När det gäller tillämpningen av punkterna 1 och 2, får Turkiet till den 31 december 1995 och i enlighet med sina åtaganden mot den Europeiska ekonomiska gemenskapen, bevilja

a) en högre stödnivå än EFTA-länderna i fråga om åtgärder som nämns i bilaga X, punkt c) och

b) indirekt stöd till export av varor i syfte att främja sin ekonomiska utveckling. Dessa stödformer skall anses förenliga med en störningsfri tillämpning av detta avtal om de inte anpassar villkoren för handeln i en utsträckning som strider mot de avtalsslutande parternas intressen.

4. De avtalsslutande parterna skall säkerställa öppenhet i fråga om offentliga stödåtgärder genom det informationsutbyte som anges i bilaga XI. Gemensamma kommittén skall inom ett år efter avtalets ikraftträdande anta de regler som är nödvändiga för tillämpningen av denna punkt.

5. Om en avtalsslutande part anser att ett visst förfarande är oförenligt med punkterna 1 till 3, får den införa en utjämningstull på de villkor och enligt det förfarande som framgår av artikel 23.

Artikel 19

Dumping

1. Om en avtalsslutande part anser att dumping förekommer i handelsförbindelser

governed by this Agreement, it may take appropriate measures against that practice in accordance with Article VI of the General Agreement on Tariffs and Trade and the rules established by agreements related to that Article, under the conditions and in accordance with the procedures laid down in Article 23.

2. The concerned States Parties to this Agreement shall endeavour to accede to the relevant agreements in the framework of the General Agreement on Tariffs and Trade.

Article 20

Emergency action on imports of particular products

If an increase in imports of a given product originating in an EFTA State or Turkey occurs in quantities or under conditions which are, or are likely to cause:

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the other State Party, or
- (b) serious disturbances in any 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 procedures laid down in Article 23.

Article 21

Re-export and serious shortage

Where compliance with the provisions of Articles 6 and 7 leads to:

- (1) 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
- (2) a serious shortage, or threat thereof, of a product essential to the exporting State Party to this Agreement;

som regleras i detta avtal, får parten vidta lämpliga motåtgärder i enlighet med artikel VI i det Allmänna tull- och handelsavtalet och de regler som fastställs genom avtal knutna till den artikeln, på de villkor och enligt det förfarande som framgår av artikel 23.

2. Berörda avtalsslutande parter skall bemöda sig om att ansluta sig till relevanta avtal inom ramen för det Allmänna tull- och handelsavtalet.

Artikel 20

Nödåtgärder vid import av vissa varor

Om en ökning av importen av en viss vara med ursprung i ett EFTA-land eller Turkiet sker till kvantiteter eller på villkor som orsakar eller hotar orsaka

- a) allvarlig skada för inhemska producenter av liknande eller direkt jämförbara varor inom endera partens område, eller
- b) allvarliga störningar i en sektor av näringslivet eller svårigheter som kan yttra sig i en allvarlig försämring av det ekonomiska läget i en region,

får den berörda parten vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 23.

Artikel 21

Reexport och allvarliga bristsituationer

När uppfyllandet av bestämmelserna i artiklarna 6 och 7 leder till

- 1) reexport till ett tredje land mot vilket den exporterande avtalsslutande parten, för varan i fråga, upprätthåller kvantitativa exportrestriktioner, exporttullar eller åtgärder eller avgifter med motsvarande verkan, eller
- 2) en allvarlig bristsituation, eller hot därom, för en vara av väsentlig betydelse för den exporterande avtalsslutande parten,

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting State Party to this Agreement, that State Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

Article 22

Balance of payments difficulties

1. Where a State Party to this Agreement is in difficulties or is seriously threatened with difficulties as regards its balance of payments, it may derogate from the provisions of Articles 4 and 7 and take appropriate measures under the conditions and in accordance with the procedures laid down in Article 23.

2. Any State Party to this Agreement shall notify the Joint Committee of any measures in accordance with paragraph 1 prior to their introduction and have them examined by the Joint Committee, if circumstances permit, before they come into force.

3. The application of such measures by a State Party to this Agreement shall be subject to the conditions provided for in the relevant Articles of the General Agreement on Tariffs and Trade, to the Declaration of GATT of 1979 on Trade Measures Taken for Balance of Payments Purposes, as well as future relevant instruments to be agreed upon by the Parties under the auspices of the General Agreement on Tariffs and Trade.

4. The Joint Committee shall keep the situation under review, in particular with the purpose of avoiding serious disturbance of the functioning of this Agreement. The Joint Committee shall, during such review or upon the request of a State Party, examine the need to maintain the measures taken.

Article 23

Procedure for the application of safeguard measures

1. Before initiating the procedure for the application of safeguard measures set out in this

och när de ovan angivna förhållandena orsakar eller sannolikt kan orsaka betydande svårigheter för den exporterande avtalsslutande parten, får denna vidta lämpliga åtgärder på de villkor och enligt det förfarande som framgår av artikel 23.

Artikel 22

Betalningsbalanssvårigheter

1. Då en avtalsslutande part har svårigheter eller allvarligt hotas av svårigheter beträffande sin betalningsbalans, får den avvika från bestämmelserna i artiklarna 4 och 7 och vidta lämpliga åtgärder på de villkor och i enlighet med det förfarande som framgår av artikel 23.

2. Varje avtalsslutande part skall underrätta Gemensamma kommittén om alla åtgärder i enlighet med punkt 1 innan de införs och skall låta Gemensamma kommittén granska dem, om omständigheterna så tillåter, innan de träder i kraft.

3. En avtalsslutande parts tillämpning av sådana åtgärder skall ske på de villkor som anges i relevanta artiklar i Allmänna tull- och handelsavtalet, GATT:s deklaration av år 1979 om handelsåtgärder som vidtas för betalningsbalansändamål samt framtida relevanta instrument som parterna kan komma överens om inom ramen för Allmänna tull- och handelsavtalet.

4. Gemensamma kommittén skall fortgående granska förhållandena, i synnerhet för att undvika allvarliga störningar i avtalets funktion. Gemensamma kommittén skall, vid sådan granskning eller på begäran av en part, pröva behovet av att bibehålla vidtagna åtgärder.

Artikel 23

Förfarande för tillämpning av skyddsåtgärder

1. Innan det förfarande för tillämpning av skyddsåtgärder enligt denna artikel inleds

Article, the States Parties to this Agreement shall endeavour to solve any differences between themselves through direct consultations, and shall inform the other States Parties thereof.

2. In the cases specified in Articles 16 to 22 a State Party to this Agreement which is considering to resort to safeguard measures shall promptly notify the Joint Committee thereof. The Parties concerned shall provide the Joint Committee with all relevant information and give it the assistance required to examine the case. Consultations between them shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.

3. If, within three months of the matter being referred to the Joint Committee, the State Party in question fails to put an end to the practice objected to or to the difficulties notified and in the absence of a decision by the Joint Committee in the matter, the concerned State Party may adopt the safeguard measures it considers necessary to remedy the situation.

4. The safeguard measures taken shall be notified immediately 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 damage caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of this Agreement. Measures taken by Turkey against an action or an omission of an EFTA State or measures taken by an EFTA State against an action or an omission of Turkey may only affect the trade with that State.

5. The safeguard measures taken shall be the subject of regular consultations within the Joint Committee with a view to their relaxation, substitution or abolition without delay.

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the State Party concerned may, in the cases of Articles 19 to 22, apply forthwith the precautionary measures strictly necessary to remedy the situation. The measures shall be notified without delay to the Joint Committee

skall de avtalsslutande parterna bemöda sig om att lösa alla tvister mellan sig genom direkta konsultationer och informera de andra parterna om detta.

2. I de fall som avses i artiklarna 16 till 22 skall en avtalsslutande part som avser att tillgripa skyddsåtgärder omedelbart underrätta Gemensamma kommittén. Berörda parter skall förse Gemensamma kommittén med erforderligt underlag och ge den nödvändigt bistånd för en undersökning av fallet. Samråd mellan parterna skall äga rum utan dröjsmål i Gemensamma kommittén för att finna en ömsesidigt godtagbar lösning.

3. Om parten i fråga inom tre månader från det att problemet hänskjutits till Gemensamma kommittén inte undanröjt det påtalade förfarandet eller de svårigheter som meddelats och om ett beslut inte fattats av Gemensamma kommittén i frågan, får den berörda parten vidta nödvändiga skyddsåtgärder för att rätta till situationen.

4. Gemensamma kommittén skall omedelbart underrättas om de skyddsåtgärder som vidtagits. Åtgärdernas omfattning och varaktighet skall begränsas till vad som är absolut nödvändigt för att rätta till det förhållande som motiverade deras tillämpning och skall inte gå utöver den skada som orsakats av förfarandet eller svårigheten i fråga. I första hand skall sådana åtgärder vidtas som medför den minsta störningen i tillämpningen av avtalet. Åtgärder som Turkiet vidtar mot ett förfarande eller ett underlåtande från ett EFTALands sida eller åtgärder som ett EFTA-land vidtar mot ett förfarande eller ett underlåtande från Turkiets sida får endast påverka handeln med detta land.

5. Vidtagna skyddsåtgärder skall bli föremål för regelbundna samråd i Gemensamma kommittén, främst med syfte att åtgärderna skall mildras, ersättas eller upphävas utan dröjsmål.

6. När exceptionella förhållanden, som kräver omedelbart ingripande, gör en föregående undersökning omöjlig, får den berörda parten, i de situationer som avses i artiklarna 19 till 22, utan dröjsmål vidta de provisoriska åtgärder som är absolut nödvändiga för att rätta till situationen. Åtgärderna skall utan dröjs-

and consultations between the States Parties to this Agreement shall take place within the Joint Committee.

Article 24

Security exceptions

Nothing in this Agreement shall prevent a State Party to it 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 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) in time of war or other serious international tension.

Article 25

Establishment of the Joint Committee

1. A Joint Committee is hereby established in which each State Party to this Agreement shall be represented. The Joint Committee shall be responsible for the administration of this Agreement and shall ensure its proper implementation.

2. For the purpose of the proper implementation of this Agreement, the States Parties to it shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the EFTA States and Turkey.

mål meddelas Gemensamma kommittén och samråd mellan de avtalsslutande parterna skall äga rum i Gemensamma kommittén.

Artikel 24

Undantag av säkerhetsskäl

Ingenting i detta avtal skall hindra en avtalsslutande part från att vidta åtgärder som den anser nödvändiga

- a) för att hindra att sådan information avslöjas som strider mot dess väsentliga säkerhetsintressen,
- b) för att skydda sina väsentliga säkerhetsintressen eller för att uppfylla internationella förpliktelser eller genomföra nationell politik,
 - i) som hänför sig till handel med vapen, ammunition och krigsmateriel och till sådan handel med andra varor, material och tjänster som bedrivs direkt eller indirekt i syfte att täcka behoven vid en militär anläggning, eller
 - ii) som hänför sig till förbud mot spridning av biologiska och kemiska vapen, kärnvapen eller andra nukleära explosiva anordningar, eller
 - iii) som vidtas i krigstid eller vid annan allvarlig internationell spänning.

Artikel 25

Upprättande av Gemensamma kommittén

1. En Gemensam kommitté upprättas härmed där varje avtalsslutande part skall vara representerad. Kommittén skall ha till uppgift att administrera detta avtal och vaka över att det tillämpas på rätt sätt.

2. För att säkerställa en rätt tillämpning av avtalet skall de avtalsslutande parterna utbyta upplysningar och, på begäran av en part, samråda inom Gemensamma kommittén. Kommittén skall se över möjligheterna till fortsatt avveckling av handelshindren mellan EFTAländerna och Turkiet.

3. Gemensamma kommittén får, enligt bestämmelserna i artikel 26, punkt 3, besluta i de

3. The Joint Committee may, in accordance with the provisions of paragraph 3 of Article 26, take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

Article 26

Procedures of the Joint Committee

1. For the proper implementation of this Agreement, the Joint Committee shall meet at an appropriate level whenever necessary but at least 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 day the lifting of the reservation is notified.

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

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

Article 27

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 the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to them.

The States Parties to this Agreement may instruct the Joint Committee to examine this

fall som föreskrivs i detta avtal. I andra frågor får kommittén göra rekommendationer.

Artikel 26

Gemensamma kommitténs arbetsordning

1. För att säkerställa en rätt tillämpning av detta avtal skall Gemensamma kommittén mötas på lämplig nivå när det är nödvändigt men minst en gång per år. Varje avtalslutande part får begära att möte hålls.

2. Kommittén skall uttala sig enhälligt.

3. Om en representant för en avtalslutande part har accepterat ett beslut i Gemensamma kommittén med reservation för att de konstitutionella kraven måste uppfyllas, skall beslutet träda i kraft, om inte något senare datum anges däri, den dag då parten meddelar att reservationen hävts.

4. Gemensamma kommittén skall anta sin egen arbetsordning som bl.a. skall innefatta bestämmelser rörande sammankallande av möten, val av ordförande och dennes tjänstgöringsperiod.

5. Gemensamma kommittén får besluta att upprätta de underkommittéer och arbetsgrupper som den anser nödvändiga för att biträda den vid fullgörandet av dess uppgifter.

Artikel 27

Utvecklingsklausul

1. När en avtalslutande part anser att det skulle ligga i de avtalslutande parternas intresse att utveckla de förbindelser som upprättas genom detta avtal genom att utvidga dem till områden som inte täcks av avtalet, skall parten till dem överlämna en begäran med angivande av skäl.

De avtalslutande parterna får uppdra åt Gemensamma kommittén att pröva denna be-

request and, where appropriate, to make recommendations to them.

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 28

Amendments

Amendments to this Agreement, other than those referred to in paragraph 3 of Article 25, 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 Parties. The instruments of acceptance shall be deposited with the Depositary.

Article 29

Protocols and Annexes

Protocols A, B and C and Annexes I to XI of this Agreement shall form an integral part thereof. The Joint Committee may decide to amend the Protocols and Annexes.

Article 30

Trade relations governed by other Agreements

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 régime and in particular the provisions concerning rules of origin provided for by this Agreement.

Article 31

Territorial application

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

gäran och att, i förekommande fall, avge rekommendationer till dem.

2. De avtal som följer av förfarandena enligt punkt 1 skall bli föremål för ratifikation eller godkännande av de avtalsslutande parterna i enlighet med deras egna förfaranden.

Artikel 28

Ändringar

Andra anpassningar av detta avtal än sådana som nämns i artikel 25, punkt 3, vilka godkänts av Gemensamma kommittén, skall underställas de avtalsslutande parterna för godkännande och skall träda i kraft om de godkänts av alla parter. Godkännandeinstrument skall deponeras hos depositarien.

Artikel 29

Protokoll och bilagor

Protokoll A, B och C och bilagorna I till XI till detta avtal skall utgöra en integrerad del därav. Gemensamma kommittén kan besluta om ändringar i protokoll och bilagor.

Artikel 30

Handelsförbindelser som regleras genom andra avtal

Detta avtal skall inte utgöra hinder mot att tullunioner, frihandelsområden eller arrangemang för gränstrafik bibehålls eller upprättas, i den mån dessa inte negativt påverkar den ordning för handeln som avses i detta avtal och särskilt reglerna rörande ursprung.

Artikel 31

Territoriell tillämpning

Detta avtal skall tillämpas på de avtalsslutande parternas områden.

Article 32

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, 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 33

Withdrawal and expiration

1. Each State Party may withdraw from this Agreement 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 Turkey 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 34

Entry into force

1. This Agreement shall enter into force on 1 April 1992 provided that all Signatory States have deposited their instruments of ratification or acceptance with the Depositary.

2. If this Agreement has not entered into force in accordance with the provision of paragraph 1 and provided that Turkey has deposited its instrument of ratification or acceptance, representatives of the Signatory States having deposited such an instrument shall meet before 1 May 1992 and may decide when the Agreement shall enter into force in relation to

Artikel 32

Anslutning

1. Varje land som blir medlem i EFTA får ansluta sig till detta avtal, under förutsättning att Gemensamma kommittén beslutar att godkänna anslutningen och på de villkor som anges i dess beslut. Anslutningsinstrumentet skall deponeras hos depositarien.

2. Avtalet skall vad gäller ett anslutande land träda i kraft första dagen i tredje månaden efter det att anslutningsinstrumentet deponerats.

Artikel 33

Uppsägning och upphörande

1. Varje part kan säga upp detta avtal genom en skriftlig notifikation till depositarien. Uppsägningen träder i kraft sex månader efter den dag då notifikationen mottogs av depositarien.

2. Om Turkiet säger upp avtalet, skall avtalet upphöra att gälla vid slutet av uppsägningsperioden och om samtliga EFTA-länder säger upp det, skall det upphöra att gälla vid slutet av den senaste uppsägningsperioden.

3. Ett EFTA-land som frånträder konventionen angående upprättandet av Europeiska frihandelssammanslutningen skall ipso facto samma dag som uppsägningen blir giltig upphöra att vara part i detta avtal.

Artikel 34

Ikraftträdande

1. Detta avtal träder i kraft den 1 april 1992 förutsatt att samtliga signatärstater har deponerat sina ratifikations- eller godkännandeinstrument hos depositarien.

2. Om avtalet inte har trätt i kraft enligt bestämmelserna i punkt 1 och förutsatt att Turkiet har deponerat sitt ratifikations- eller godkännandeinstrument, skall företrädare för de signatärstater som deponerat ett sådant instrument sammanträda före den 1 maj 1992 och får besluta när avtalet skall träda i kraft i förhållande till dessa stater. Så länge som något be-

those States. As long as no such decision has been taken a meeting for the same purpose shall be held not later than thirty days after any further Signatory State has deposited its instruments.

3. In relation to a Signatory State depositing its instrument of ratification or acceptance after the meeting referred to in paragraph 2, this Agreement shall enter into force on the first day of the second month following the deposit of its instrument with the Depositary but not before the date decided upon in accordance with paragraph 2.

Article 35

Depositary

The Government of Sweden, acting as Depositary, shall notify all States that have signed or acceded to this Agreement of the deposit of any instrument of ratification, acceptance or accession, the entry into force of this Agreement, any other act or notification relating to this Agreement or of its expiry.

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

DONE at Geneva on 10 December 1991, in a single authentic copy in the English language which shall be deposited with the Government of Sweden. The Depositary shall transmit certified copies to all Signatory States and States acceding to this Agreement.

slut inte har fattats skall ett möte i samma syfte hållas senast trettio dagar efter det att en ytterligare signatärstat har deponerat sitt instrument.

3. För en signatärstat som deponerar sitt ratifikations- eller godkännandeinstrument efter det möte som avses i punkt 2 skall detta avtal träda i kraft den första dagen i den andra månaden efter det att den deponerat sitt instrument hos depositarien men inte före den dag som beslutats i enlighet med punkt 2.

Artikel 35

Depositarie

Sveriges regering, som är depositarie för avtalet, skall underrätta samtliga länder som har undertecknat eller anslutit sig till detta avtal om deponering av ratifikations-, godkännande- eller anslutningsinstrument, ikraftträdande av detta avtal, annan åtgärd eller under rättelse som rör detta avtal samt om avtalets upphörande.

TILL BESTYRKANDE HÄRAV har undertecknade, därtill vederbörligen befullmäktigade ombud, undertecknat detta avtal.

UPPRÄTTAT I Genève den 10 december 1991 i ett enda autentiskt exemplar på engelska språket, vilket skall deponeras hos Sveriges regering. Depositarien skall sända bestyrkta kopior till samtliga signatärstater och avtalsslutande stater.

ANNEX I

REFERRED TO IN SUB-PARAGRAPH 1 (a) OF ARTICLE 2

This Agreement does not apply to the products falling within Chapters 25-97 of the Harmonized System (HS) listed in the Table to this Annex.

TABLE TO ANNEX I

HS Heading No.	Description of products	Excluded when imported into
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
2905.43	- - Mannitol	Turkey
2905.44	- - D-glucitol (sorbitol)	Turkey
35.01	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	Liechtenstein Switzerland Turkey
ex 3501.90	- Other: -- Other than casein glues	Liechtenstein Switzerland Turkey
35.02	Albumins, albuminates and other albumin derivatives:	
ex 3502.10	- Egg albumin: -- Other than unfit, or to be rendered unfit, for human consumption	All EFTA countries Turkey

ex 3502.90	- Other: -- Milk albumin (lactalbumin), other than unfit, or to be rendered unfit, for human consumption	All EFTA countries Turkey
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
ex 3505.10	- Dextrins and other modified starches: A - Starch ethers and esters; 1 - Water soluble B - Other	Austria Turkey
3505.20	- Glues	Austria Turkey
38.09	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:	
3809.10	- With a basis of amylaceous substances ex B - Other excluding mordants	Austria Turkey
3809.91	- Other: -- Of a kind used in the textile industry: A - Containing starch or products derived from starch	Austria
3809.92	-- Of a kind used in the paper industry: A - Containing starch or products derived from starch	Austria
3809.99	- - Other: A - Containing starch or products derived from starch	Austria

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: A - based on starch or dextrin	Austria
3823.90	- Other: A - containing sugar, starch, products derived from starch or products of headings Nos. 04.01 to 04.04: 1 - with a total content of 30% by weight or more	Austria
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork	Austria Iceland Liechtenstein Sweden Switzerland Turkey
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	Austria Liechtenstein Sweden Switzerland Turkey
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)	Austria Liechtenstein Sweden Switzerland Turkey

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BILAGA I

som avses i artikel 2, punkt 1 a)

Detta avtal är *inte* tillämpligt på de varor som är hänförliga till kapitel 25 – 97 i det harmoniserade systemet (HS) och som förtecknats i listan till denna bilaga.

LISTA TILL BILAGA I

HS nr	Varuslag	Undantagna vid import till
29.05	Acykliska alkoholer samt halogen-, sulfo-, nitro- och nitrosoderivat av sådana alkoholer – andra polyoler	
2905.43	– – mannitol	Turkiet
2905.44	– – D-glucitol (sorbitol)	Turkiet
35.01	Kasein, kaseinater och andra kaseinderivat; kaseinlim	
3501.10	– kasein	Liechtenstein Schweiz Turkiet
ur 3501.90	– andra slag – – andra än kaseinlim	Liechtenstein Schweiz Turkiet
35.02	Albuminer, albuminater och andra albuminderivat:	
ur 3502.10	– äggalbumin: – – annan än sådan otjänlig eller avsedd att göras otjänlig till människoföda	Alla EFTA-länder Turkiet
ur 3502.90	– andra: – – mjölkalbumin (laktalbumin), annan än sådan otjänlig eller avsedd att göras otjänlig till människoföda	Alla EFTA-länder Turkiet
35.05	Dextrin och annan modifierad stärkelse (t ex förklistrad eller förestrad stärkelse); lim och klister på basis av stärkelse, dextrin eller annan modifierad stärkelse:	
ur 3505.10	– dextrin och annan modifierad stärkelse: A – stärkelseextrar och -extrar; 1 – vattenlösliga B – andra	Österrike Turkiet
3505.20	– lim och klister	Österrike Turkiet
38.09	Appreturmedel, preparat för påskyndande av färgning eller för fixering av färgämnen samt andra produkter och preparat (t ex glättmedel och betmedel), av sådana slag som används inom textil-, pappers- eller läderindustrin eller inom liknande industrier, inte nämnda eller inbegripna någon annanstans:	
3809.10	– på basis av stärkelse eller stärkelseprodukter ur B – andra än betmedel	Österrike Turkiet
3809.91	– andra slag: – – av sådana slag som används inom textilindustrin: A – innehållande stärkelse eller stärkelsederivat	Österrike
3809.92	– – av sådana slag som används inom pappersindustrin: A – innehållande stärkelse eller stärkelsederivat	Österrike

HS nr	Varuslag	Undantagna vid import till
3809.99	-- andra: A -- innehållande stärkelse eller stärkelsederivat	Österrike
38.23	Beredda bindemedel för gjutformar eller gjutkärnor; kemiska produkter samt preparat från kemiska eller närstående industrier (inbegripet sådana som består av blandningar av naturprodukter), inte nämnda eller inbegripna någon annanstans; restprodukter från kemiska eller närstående industrier, inte nämnda eller inbegripna någon annanstans:	
3823.10	- beredda bindemedel för gjutformar eller gjutkärnor: A - på basis av stärkelse eller dextrin	Österrike
3823.90	- andra: A - innehållande socker, stärkelse, stärkelseprodukter eller produkter enligt tulltaxenr 04.01-04.04: 1 - med ett sammanlagt innehåll av minst 30 viktprocent	Österrike
45.01	Naturkork, obearbetad eller enkelt förarbetad; korkavfall; krossad, granulerad eller malen kork	Österrike Island Liechtenstein Sverige Schweiz Turkiet
53.01	Lin, oberett eller berett men inte spunnet; blånor och avfall av lin (inbegripet garnavfall samt rivet avfall och riven lump)	Österrike Liechtenstein Sverige Schweiz Turkiet
53.02	Mjukhampa (<i>Cannabis sativa</i> L), oberedd eller beredd men inte spunnen; blånor och avfall av mjukhampa (inbegripet garnavfall samt rivet avfall och riven lump)	Österrike Liechtenstein Sverige Schweiz Turkiet

PROTOCOL A**CONCERNING PRODUCTS REFERRED TO IN SUB-PARAGRAPH 1 (b)
OF ARTICLE 2 OF THE AGREEMENT****Article 1**

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

Article 2

1. 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 this Article, 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.

2. The price compensation measures shall not exceed the differences between the domestic price and the world market price of the agricultural raw materials incorporated in the goods concerned. If, however, the domestic price of an agricultural raw material in the country of origin is lower than the world market price, the importing country may take this fact into account when calculating the compensatory amounts.

3. For products listed in Tables II, III, IV, V, VI the respective EFTA State shall accord to Turkey the same treatment as it accorded to the European Economic Community on 1 January 1991.

4. The treatment to be accorded by Iceland is laid down in Table VII. 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 paragraphs 1 and 2 of this Article.

5. If Turkey introduces a system of price compensation for products falling within Chapters 1 to 24 of the Harmonized Commodity Description and Coding System, a table listing the products concerned shall be annexed to this Protocol.

Article 3

For products listed in Table VIII Turkey shall accord to the EFTA States the same treatment as it accords and will accord to the European Economic Community. Moreover, with respect to other products falling within Chapters 1 to 24 of the Harmonized Commodity Description and Coding System but not listed in Annex II to the Treaty establishing the European Economic Community, Turkey shall accord to the EFTA States the same concessions as it will accord to the European Economic Community or to any of the EFTA States.

Article 4

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

2. Turkey shall notify to the EFTA States all changes in the treatment accorded to the European Economic Community or individual EFTA States under Article 3 of this Protocol.

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TABLE I TO PROTOCOL A

HS Heading No.	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	- Linoxyn

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TABLE II TO PROTOCOL AAUSTRIA

<u>HS tariff No.</u>	<u>Description of Products</u>
1519 --	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
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:
	B - Maltose:
	1 - Chemically pure
1704 --	Sugar confectionery (including white chocolate), not containing cocoa:
10	- Chewing gum, whether or not sugar-coated
90	- Other:
	ex 90 - Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances
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:

<u>HS tariff No.</u>	<u>Description of Products</u>
ex 10	<ul style="list-style-type: none"> - Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: <ul style="list-style-type: none"> A - Preparations with a basis of coffee: <ul style="list-style-type: none"> 1 - With a content of milkfat of 1,5% or more by weight or with a content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight
ex 20	<ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> A - Preparations with a basis of tea or maté: <ul style="list-style-type: none"> 1 . With a content of milkfat of 1,5% or more by weight or with a content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight
ex 30	<ul style="list-style-type: none"> - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: <ul style="list-style-type: none"> B - Other
2102 --	<ul style="list-style-type: none"> Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:
20	<ul style="list-style-type: none"> - Inactive yeasts; other single-cell micro-organisms, dead: <ul style="list-style-type: none"> A - Inactive yeasts
2103 --	<ul style="list-style-type: none"> Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
10	<ul style="list-style-type: none"> - Soya sauce
20	<ul style="list-style-type: none"> - Tomato ketchup and other tomato sauces
90	<ul style="list-style-type: none"> - Other: <ul style="list-style-type: none"> A - Preparations for sauces with a basis of flour, meal, starch or malt extract B - Other

<u>HS tariff No.</u>	<u>Description of Products</u>
2104 --	Soups and broths and preparations therefore; homogenised composite food preparations:
10	- Soups and broths and preparations therefore
ex 20	- Homogenised composite food preparations:
	B - Other
2106 --	Food preparations not elsewhere specified or included:
10	- Protein concentrates and textured protein substances:
	ex 10 - With a content of milkfat of 1,5% or more by weight or with a content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight
ex 90	- Other:
	B - Other:
	1 - With a content of milkfat of 1,5 % or more by weight or with a content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert sugar, or with a starch content of 5% or more by weight
	2 - Other:
	b - Other:
	1.- Hydrolysates of proteins and autolysates of yeast
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. 20.09:
10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:
	A - Containing added sugar
	B - Other
ex 90	- Other:
	B - Other:
	1 - Containing added sugar
	2 - Other
2203 00	Beer made from malt

<u>HS tariff No.</u>	<u>Description of Products</u>
2905 --	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
(40)	- Other polyhydric alcohols:
43	- - Mannitol
44	- - D-glucitol (sorbitol)
2915 --	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
(10)	- Formic acid, its salts and esters:
13	- - Esters of formic acid: ex 13 - esters of mannitol or D-glucitol (sorbitol)
(30)	- Esters of acetic acid:
39	- - Other B - Other: ex B - Esters of mannitol or D-glucitol (sorbitol)
90	- Other: ex 90 - Esters of mannitol or D-glucitol (sorbitol)
2916 --	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
(10)	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
19	- - Other: ex 19 - Esters of mannitol or D-glucitol (sorbitol)
2917 --	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
(10)	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
19	- - Other: ex 19 - Itaconic acid, its salts and esters

<u>HS tariff No.</u>	<u>Description of Products</u>
2918 --	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
(10)	- 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
19	- - Other: ex 19 - Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid and heptasaccharic acid; their salts and esters
2932 --	Heterocyclic compounds with oxygen hetero-atom(s) only:
(10)	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:
19	- - Other: ex 19 Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol
90	- - Other: ex 90 - Anhydrous mannitol and D-glucitol (sorbitol) compounds, excluding maltol and isomaltol ex 90 - alpha-Methylglucoside
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 No. 29.37, 29.38 or 29.39: ex - Sorbose, its salts and esters
2941 --	Antibiotics:
10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof

<u>HS tariff No.</u>	<u>Description of Products</u>
3001 --	Glands and other organs of 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:
90	- Other: ex 90 - 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:
ex10	- Dextrins and other modified starches: A - Starch ethers and esters: 2 - Other
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:
10	- 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 - With a basis of sodium silicate emulsion or of resin emulsions
(90)	- Other:
99	- - Other: ex 99 - With a basis of sodium silicate emulsion or of resin emulsions
3507 --	Enzymes; prepared enzymes not elsewhere specified or included:
ex 90	- Other: A - Prepared enzymes, containing nutrients: 1 - With a content of milkfat of 1,5% or more by weight or with content of milk proteins of 2,5% or more by weight or with a sugar content of 5% or more by weight, expressed as invert

HS tariff No.	Description of Products
	sugar, or with a starch content of 5% or more by weight
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:
	C - Other
90	- Other:
	ex B - Products of sorbitol cracking
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:
10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:
	ex 10 - Adhesives with a basis of emulsions of this subheading
90	- Other:
	ex 90 - Adhesives with a basis of emulsions of this subheading
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:
90	- Other:
	ex 90 - Dextran
	ex 90 - Other than hardened proteins or chemical derivatives of natural rubber

TABLE III TO PROTOCOL AFINLAND

<u>HS heading No.</u>	<u>Description of Products</u>
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:
0403 10	- Yogurt:
ex 10	-- Flavoured or containing added fruit, nuts or cocoa
0403 90	- Other:
ex 90	-- Flavoured or containing added fruit, nuts or cocoa
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
0711	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:
0711 90	- Other vegetables; mixtures of vegetables:
ex 90	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	- Industrial monocarboxylic fatty acids:
1519 13	-- Tall oil fatty acids

<u>HS heading No.</u>	<u>Description of Products</u>
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 50	- Chemically pure fructose
1702 90	- Other, including invert sugar:
ex 90	-- Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa
1806	Chocolate and other food preparations containing cocoa
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 heading 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:
1901 10	- Preparations for infant use, put up for retail sale: -- Preparations of goods of heading Nos 0401 to 0404 -- Other
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No 1905: -- Preparations of goods of heading Nos 0401 to 0404 -- Other
1901 90	- Other: -- Malt extract -- Preparation of goods of heading Nos 0401 to 0404 -- Other

<u>HS heading No.</u>	<u>Description of Products</u>
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 11	-- Containing eggs
1902 19	-- Other
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:
ex 20	-- Other than products containing more than 20% by weight of sausages, meat, meat offal, blood, fish, crustaceans, molluscs or other aquatic invertebrates or any combination thereof
1902 30	- Other pasta
1902 40	- Couscous
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
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, precooked or otherwise prepared
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 10	- Crispbread
1905 20	- Gingerbread and the like
1905 30	- Sweet biscuits; waffles and wafers
1905 40	- Rusks, toasted bread and similar toasted products

<u>HS heading No.</u>	<u>Description of Products</u>
1905 90	- Other: -- Gluten bread and unleavened bread (matzos) -- Other bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugar and not more than 5 % of fat -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products -- Other
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001 90 ex 90	- Other: -- Sweet corn (Zea mays var. saccharata)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004 10 ex 10	- Potatoes: -- In the form of flour, meal or flakes
2004 90 ex 90	- Other vegetables and mixtures of vegetables: -- Sweet corn (Zea mays var. saccharata)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005 20 ex 20	- Potatoes: -- In the form of flour, meal or flakes
2005 80	- Sweet corn (Zea mays var. saccharata)
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:
2008 11 ex 11	-- Ground-nuts: --- Peanut butter

<u>HS heading No.</u>	<u>Description of Products</u>
2008 19	-- Other, including mixtures:
ex 19	--- Preparations based on cereal seeds
	- Other, including mixtures other than those of subheading 2008 19:
2008 99	-- Other:
ex 99	--- Maize (corn) other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), not containing added spirit or sugar
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 10	- 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	-- Preparations with a basis of coffee
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:
ex 20	-- Preparations with a basis of tea or maté
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
ex 30	-- Roasted coffee substitutes (excluding 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:
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead:
ex 20	-- Inactive yeasts
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 10	- Soya sauce
2103 20	- Tomato ketchup and other tomato sauces
2103 90	- Other:
ex 90	-- Other (excluding liquid mango chutney)

<u>HS heading No.</u>	<u>Description of Products</u>
2104	Soups and broths and preparations therefor; homogenized composite food preparations:
2104 10	- Soups and broths and preparations therefor
2105	Ice cream and other edible ice, whether or not containing cocoa:
	- Ice cream containing fat
	- Other
2106	Food preparations not elsewhere specified or included:
2106 10	- Protein concentrates and textured protein substances
2106 90	- Other:
ex 90	-- Other (excluding fat emulsions and similar preparations containing more than 15 % by weight of milkfats and sugar syrops containing added flavouring or colouring matter)
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:
2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:
ex 10	-- Containing sugar (sucrose or invert sugar)
2202 90	- Other:
ex 90	-- Containing milk or milkfat
	-- Other:
ex 90	--- Containing sugar (sucrose or invert sugar)
2203	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances

<u>HS heading No.</u>	<u>Description of Products</u>
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:
2208 90 ex 90	- Other: -- Liqueurs, bitters, punch and other similar spirituous beverages containing eggs or egg yolks and/or sugar (sucrose or invert sugar)
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols:
2905 43	-- Mannitol
2905 44	-- D-glucitol (sorbitol)
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 13 ex 13	-- Esters of formic acid: --- Esters with mannitol or sorbitol - Esters of acetic acid:
2915 39 ex 39	-- Other: --- Esters with mannitol or sorbitol
2915 90 ex 90	- Other: -- Esters with mannitol or sorbitol
2916	Unsaturated acyclic 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 ex 19	-- Other: --- Esters with mannitol or sorbitol

<u>HS heading No.</u>	<u>Description of Products</u>
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 19	-- Other:
ex 19	--- Itaconic acid, 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:
2918 11	-- Lactic acid, its salts and esters
2918 14	-- Citric acid
2918 15	-- Salts and esters of citric acid
2918 19	-- Other:
	--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic 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:
2932 19	-- Other:
ex 19	--- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol
2932 90	- Other:
ex 90	--- Alfa-Methylglucosides
ex 90	-- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol

<u>HS heading No.</u>	<u>Description of Products</u>
2940	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 2937, 2938 or 2939:
ex 2940	- Sorbose, its salts and esters
2941	Antibiotics:
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof
3001	Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:
3001 90	- Other:
ex 90	-- Heparin and its salts
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	- Casein
3501 90	- Other:
	-- Caseinates and other casein derivatives
	-- Casein glues
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches
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:
3506 10	- 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:

<u>HS heading No.</u>	<u>Description of Products</u>
ex 10	-- With a basis of sodium silicate emulsion or of resin emulsions - Other:
3506 99	-- Other:
ex 99	--- With a basis of sodium silicate emulsion or of resin emulsions
3507	Enzymes; prepared enzymes not elsewhere specified or included:
3507 90	- Other:
ex 90	-- Prepared enzymes containing foodstuffs
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:
3809 10	- With a basis of amylaceous substances - Other:
3809 91	-- Of a kind used in the textile industry:
ex 91	--- Containing starch or products derived from starch
3809 92	-- Of a kind used in the paper industry:
ex 92	--- Containing starch or products derived from starch
3809 99	-- Other:
ex 99	--- 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:
3823 10	- Prepared binders for foundry moulds or cores:
ex 10	-- Based on synthetic resins
3823 60	- Sorbitol other than that of subheading 2905 44

<u>HS heading No.</u>	<u>Description of Products</u>
3823 90	- Other:
ex 90	-- Crude calcium citrate
ex 90	-- Products of sorbitol cracking
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:
3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:
ex 10	-- Adhesives with a basis of resin emulsions
3911 90	- Other:
ex 90	-- Adhesives with a basis of resin emulsions
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:
3913 90	- Other:
ex 90	-- Other (excluding hardened proteins and chemical derivatives of natural rubber)

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TABLE IV TO PROTOCOL A

NORWAY

<u>HS tariff No.</u>	<u>Description of products</u>
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:
0403.10	- Yogurt:
0403.10.2	- - Containing added fruit or nuts
ex0403.10.9	- - Other:
	- - - Flavoured or containing cocoa
0403.90	- Other:
ex0403.90.0	- - Containing added fruit or nuts
ex0403.90.0	- - Flavoured or containing cocoa
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710.40.0	- Sweet corn (Zea mays var; saccharata)
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:
0711.90	- Other vegetables; mixtures of vegetables:
0711.90.1	- - Sweet corn (Zea mays var. saccharata)
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:
1302.31	- - Agar-agar:
1302.31.0	- - - Modified

<u>HS tariff No.</u>	<u>Description of products</u>
1302.32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
1302.32.0	- - - Modified
1302.39	- - Other:
1302.39.0	- - - Modified
15.19	Industrial monocarboxylic fatty acids: acid oils from refining; industrial fatty alcohols:
	- Industrial monocarboxylic fatty acids:
1519.13.0	- - Tall oil fatty acids
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:
1702.50	- Chemically pure fructose
1702.90	- Other, including invert sugar:
ex1702.90.9	- - Chemically pure maltose
17.04	Sugar confectionery (including white chocolate), not containing cocoa
18.06	Chocolate and other food preparations containing cocoa:
1806.10.0	- Cocoa powder, containing added sugar or other sweetening matter
1806.20	- 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:
1806.20.1	- - Ice cream powders and table cream powders
1806.20.9	- - Other
	- Other, in blocks, slabs or bars:
1806.31.0	- - Filled
1806.32.0	- - Not filled
1806.90	- Other:
1806.90.1	- - Other chocolate
1806.90.2	- - Ice cream powders and table cream powders
1806.90.9	- - Other

<u>HS tariff No.</u>	<u>Description of products</u>
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:
1901.10.0	- Preparations for infant use, put up for retail sale
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:
1901.20.1	- - In containers of a net content of not more than 2 kg
1901.20.9	- - Other
1901.90	- Other:
1901.90.1	- - Malt extract
1901.90.9	- - Other
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:
1902.11.0	- - Containing eggs
1902.19.0	- - Other
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:
1902.20.9	- - Other
1902.30.0	- Other pasta
1902.40.0	- Couscous
1903.00.0	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms

<u>HS tariff No.</u>	<u>Description of products</u>
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:
1904.10.0	- Prepared foods obtained by the swelling or roasting of cereals or cereal products
1904.90.0	- Other
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:
1905.10.0	- Crispbread
1905.20.0	- Gingerbread and the like
1905.30.0	- Sweet biscuits: waffles and wafers
1905.40.0	- Rusks, toasted bread and similar toasted products
1905.90.0	- Other
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.90	- Other:
	- - Vegetables:
ex2001.90.3	- - - Sweet corn (Zea mays var. saccharata)
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
2004.10	- Potatoes:
ex2004.10.0	- - Preparations in the form of flour, meal or flakes, based on potatoes
2004.90	- Other vegetables and mixtures of vegetables:
2004.90.1	- - Sweet corn (Zea mays var. saccharata)

<u>HS tariff No.</u>	<u>Description of products</u>
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
2005.20	- Potatoes:
ex2005.20	- - Preparations in the form of flour, meal or flakes, based on potatoes
2005.80.0	- Sweet corn (Zea mays var. saccharata)
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101.30.0	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading no 30.02); prepared baking powders:
2102.10	- Active yeasts:
2102.10.1	- - Wine yeasts
2102.10.9	- - Other
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:
2102.20.1	- - Yeasts for feeding animals
2102.20.2	- - Other inactive yeasts
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103.10.0	- Soya sauce
2103.20.0	- Tomato ketchup and other tomato sauces
2103.90.0	- Other
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:
2104.10	- Soups and broths and preparations therefor:
	- - In airtight containers:
2104.10.1	- - - Meat broth

<u>HS tariff No.</u>	<u>Description of products</u>
2104.10.2	- - - Vegetable soups and broth, concentrated or not, containing neither meat nor meat-extracts
2104.10.3	- - - Fish soup (containing not less than 25% by weight of fish)
2104.10.4	- - - Other
	- - Other:
2104.10.5	- - - Containing meat or meat-extracts
2104.10.6	- - - Fish soup (containing not less than 25% by weight of fish)
2104.10.9	- - - Other
21.05	Ice cream and other edible ice, whether or not containing cocoa:
2105.00.1	- Containing cocoa
	- Other:
2105.00.2	- - Containing fatty substances
2105.00.9	- - Other
21.06	Food preparations not elsewhere specified or included:
2106.10.0	- Protein concentrates and textured protein substances
2106.90	- Other:
2106.90.1	- - Non-alcoholic compound preparations on the basis of extracts of heading 13.02 for the manufacture of beverages
2106.90.2	- - Preparations of juices of apple or blackcurrant, for the manufacture of beverages
ex2106.90.3	- - Preparations of other juice, for the manufacture of beverages
2106.90.4	- - Sweet and chewing gum, not containing sugar
ex2106.90.9	- - Fat emulsions and similar preparations containing more than 15% by weight of milkfats
2106.90.9	- - Other
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
22.03	Beer made from malt

<u>HS tariff No.</u>	<u>Description of products</u>
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
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:
2208.90	- Other:
ex2208.90.0	- - Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
2905.43.0	- - Mannitol
2905.44.0	- - D-glucitol (sorbitol)
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives:
ex2911.00.0	- Methylglucosides
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:
2915.13	- - Other:
ex2915.13.0	- - - Esters of mannitol and esters of sorbitol
	- Esters of acetic acid:
2915.39	- - Other:
ex2915.39.0	- - - Esters of mannitol and esters of sorbitol
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters:
ex2915.40.2	- - Esters of mannitol and esters of sorbitol

<u>HS tariff No.</u>	<u>Description of products</u>
2915.50	- Propionic acid, its salt and esters:
ex2915.50.2	- - Esters of mannitol and esters of sorbitol
2915.60	- Butyric acids, valeric acids, their salts and esters:
ex2915.60.2	- - Esters mannitol and esters of sorbitol
2915.70	- Palmitic acid, stearic acid, their salts and esters:
ex2915.70.2	- - Esters of mannitol and esters of sorbitol
2915.90	- Other:
ex2915.90.9	- - Esters of mannitol and esters of sorbitol
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:
2916.12	- - Esters of acrylic acid:
ex2916.12.0	- - - Esters of mannitol and esters of sorbitol
2916.14	- - Esters of methacrylic acid:
ex2916.14.0	- - - Esters of mannitol and esters of sorbitol
2916.15	- - Oleic, linoleic or linolenic acids, their salts and esters:
ex2916.15.2	- - - Esters of mannitol and esters of sorbitol
2916.19	- - Other:
ex2916.19.9	- - - Esters of mannitol and of sorbitol

<u>HS tariff No.</u>	<u>Description of products</u>
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:
2917.19	- - Other:
ex2917.19.1	- - - Itaconic acid and its salts
ex2917.19.9	- - - Esters of itaconic acid
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:
2918.11	- - Lactic acid, its salts and esters:
2918.11.1	- - - Acid and salts
2918.11.2	- - - Esters
2918.14.0	- - Citric acid
2918.15	- - Salts and esters of citric acid:
2918.15.1	- - - Salts
2918.15.2	- - - Esters
2918.19	- - Other:
	- - - Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters:
ex2918.19.1	- - - - Acid and salts
ex2918.19.9	- - - - Esters
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only:
2932.90	- Other:
ex2932.90.0	- - Methylglucosides
ex2932.90.0	- - Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol

<u>HS tariff No.</u>	<u>Description of products</u>
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:
ex2940.00.0	- Other, than rhannose, raffinose and mannose
29.41	Antibiotics:
2941.10.0	- Penicillins and their derivatives with a penicillanic acid structure: salts thereof
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:
3001.90	- Other:
ex3001.90.0	- - Heparin and its salts
35.01	Casein, caseinates and other casein derivatives; casein glues:
3501.10.0	- Casein
3501.90	- Other:
3501.90.1	- - Caseinates and other casein derivatives
3501.90.2	- - Casein glues
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505.10	- Dextrins and other modified starches
3505.20.0	- Glues
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:

<u>HS tariff No.</u>	<u>Description of products</u>
3506.10	- 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:
ex3506.10.0	- - With a basis of sodium silicate emulsion
35.07	Enzymes; prepared enzymes not elsewhere specified or included:
3507.90	- Other:
ex3507.90.0	- - Prepared enzymes containing foodstuffs
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs 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:
3809.10.0	- With a basis of amylaceous substances
	- Other:
3809.91.	- - Of a kind used in the textile industry:
ex3809.91.0	- - - Containing starch or products derived from starch
3809.92.0	- - Of a kind used in the paper industry:
ex3809.92.0	- - - Containing starch or products derived from starch
3809.99.0	- - Other:
ex3809.99.0	- - - Containing starch or products derived from starch
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:
ex3823.10.0	- - Based on synthetic resins
3823.90	- Other:
ex3823.90.0	- - Products of sorbitol cracking

<u>HS tariff No.</u>	<u>Description of products</u>
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in not 3 to this chapter, not elsewhere specified or included, in primary forms:
3911.10	- Petroleum resins, coumarone, indene or coumaroneindene resins and polyterpenes:
ex3911.10.0	- - Adhesive with a basis of resin emulsion
3911.90	- Other:
3911.90.9	- - Other:
ex3911.90.9	- - - Adhesive with a basis of resin emulsion
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:
3913.90.0	- Other

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TABLE V TO PROTOCOL ASWEDEN

<u>HS tariff No.</u>	<u>Description of products</u>
0403	Buttermilk, curdled milk and cream, 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 0403 10	- Yogurt:
	-- Flavoured or containing added fruit, nuts or cocoa
ex 0403 90	- Other:
	-- Flavoured or containing added fruit, nuts or cocoa
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710 40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
0711	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:
ex 0711 90	- Other vegetables; mixtures of vegetables:
	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
1519	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	- Industrial monocarboxylic fatty acids:
1519 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 flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702 50	- Chemically pure fructose
ex 1702 90	- Other, including invert sugar:
	-- Chemically pure maltose

<u>HS tariff No.</u>	<u>Description of Products</u>
1704	Sugar confectionary (including white chocolate), not containing cocoa:
1704 10	- Chewing gum, whether or not sugar-coated
1704 90	- Other:
	-- Fondants, compounds, pastes and similar intermediate products, in bulk form
	-- Other
1806	Chocolate and other food preparations containing cocoa:
1806 10	- Cocoa powder, containing added sugar or other sweetening matter:
	-- For use only in the preparation of table creams and similar desserts or beverages
	-- Other
1806 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:
	-- Powders, flakes, pastes and liquid preparations for use only in the preparation of table creams and similar desserts, ice creams or beverages
	-- Other
	- Other, in blocks, slabs or bars:
1806 31	-- Filled
1806 32	-- Not filled
1806 90	- Other:
	-- Table creams and similar desserts; powders, flakes, pastes and liquid preparations for use only in the preparation of table creams and similar desserts, ice creams or beverages
	-- Other
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 preparation of goods of heading 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:
1901 10	- Preparations for infant use, put up for retail sale:
	-- Products with a basis of soya flour
	-- Other

<u>HS tariff No.</u>	<u>Description of Products</u>
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905: -- Products with a basis of soya flour -- Other
1901 90	- Other: -- Products with a basis of soya flour -- Other
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 11	-- Containing eggs
1902 19	-- Other
ex 1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared: -- Containing not more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof
1902 30	Other pasta
1902 40	Couscous
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
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, precooked or otherwise prepared:
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products: -- Corn flakes and similar breakfast preparations -- Other
1904 90	- Other: -- Rice products -- Other
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 10	- Crispbread

<u>HS tariff No.</u>	<u>Description of Products</u>
1905 20	- Gingerbread and the like
1905 30	- Sweet biscuits; waffles and wafers
1905 40	- Rusks, toasted bread and similar toasted products
1905 90	- Other:
	-- Biscuits
	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
	-- Other
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
ex 2001 90	- Other:
	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
ex 2004 10	- Potatoes:
	-- In the form of flour, meal or flakes
ex 2004 90	- Other vegetables and mixtures of vegetables:
	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid not frozen:
ex 2005 20	- Potatoes:
	-- In the form of flour, meal or flakes
2005 80	- Sweet corn (<i>Zea mays</i> var. <i>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:
	- Other, including mixtures other than those of subheading No. 2008.19:
ex 2008 99	-- Other:
	--- Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)

<u>HS tariff No.</u>	<u>Description of Products</u>
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 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:
ex 2101 20	-- Preparations with a basis of coffee - 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 2101 30	-- Preparations with a basis of tea or maté - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Roasted coffee substitutes other than chicory -- Extracts, essences and concentrates of coffee substitutes, other than of roasted chicory
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:
ex 2102 20	- Inactive yeasts; other single-cell micro-organisms, dead: -- Inactive yeasts
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103 10	- Soya sauce
2103 20	- Tomato ketchup and other tomato sauces
ex 2103 90	- Other: -- Other than liquid mango chutney
2104	Soups and broths and preparations therefor; homogenized composite food preparations:
2104 10	- Soups and broths and preparations therefor
2105	Ice cream and other edible ice, whether or not containing cocoa

HS tariff No.	Description of Products
2106	Food preparations not elsewhere specified or included:
ex 2106 90	- Other (except sugar syrups containing added flavouring or colouring matter and except fat emulsions containing more than 15 % by weight of milkfats)
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 N. 2009:
2202 10	- Waters including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured:
ex 2202 90	-- Aerated beverages containing added sugar -- Other - Other: -- Not containing milk or milkfats: --- Containing sugar (sucrose or invert sugar) -- Other
2203	Beer made from malt: - Of an alcoholic strength by weight: -- Not exceeding 1,8 % -- Exceeding 1,8 % but not 2,8 % -- Exceeding 2,8 %
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2205 10	- In containers holding 2 litres or less
2205 90	- Other
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 90	- Other: -- Liqueurs and other spirituous except for arrak, vodka of an alcoholic strength of 45,4 % vol or less and plum, pear or cherry brandy: --- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)

HS tariff No.	Description of Products
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:
	- Other polyhydric alcohols:
2905 43	-- Mannitol
2905 44	-- D-Glucitol (Sorbitol)
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:
ex 2915 13	-- Esters of formic acid: --- Esters of mannitol and esters of sorbitol
	- Esters of acetic acid:
ex 2915 39	-- Other: --- Esters of mannitol and esters of sorbitol
ex 2915 90	- Other: -- Esters of mannitol and esters of sorbitol
2916	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 2916 19	-- Other: --- Esters of mannitol and esters of 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 2917 19	-- Other: -- Itaconic acid and its salts and esters

HS tariff No.	Description of Products
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:
2918 11	-- Lactic acid, its salts and esters
2918 14	-- Citric acid
2918 15	-- Salts and esters of citric acid
ex 2918 19	-- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters
2932	Heterocyclic compounds with oxygen hetero- stom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:
ex 2932 19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol
ex 2932 90	- Other: -- Alphamethylglucosides -- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol
2940	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:
ex 2940 00	- Other than rhamnose, raffinose and mannose
2941	Antibiotics:
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof

HS tariff No.	Description of Products
3001	Glands and other organs of organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses, heparin and its salts: other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:
ex 3001 90	- Other: -- Heparin and its salts
3501	Casein, caseinates and other casein derivatives; casein glues:
3501 10	- Casein
3501 90	- Other
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:
3505 10	Dextrins and other modified starches: -- Containing more than 20 % of starch or starch products -- Other
3505 20	- Glues: -- Containing more than 20 % of starch or starch products -- Other
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 3506 10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight or 1 kg: -- With a basis of sodium silicate emulsion or of resin emulsions - Other:
ex 3506 99	-- Other: --- With a basis of sodium silicate emulsion or of resin emulsions
3507	Enzymes; prepared enzymes not elsewhere specified or included:
ex 3507 90	- Other -- Prepared enzymes containing foodstuffs

<u>HS tariff No.</u>	<u>Description of Products</u>
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:
3809 10	- With a basis of amylaceous substances
	- Other:
ex 3809 91	-- Of a kind used in the textile industry: --- Containing starch, or products derived from starch
ex 3809 92	-- Of a kind used in the paper industry: --- Containing starch, or products derived from starch
ex 3809 99	-- Other: --- 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 3823 10	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins
3823 60	- Sorbitol other than that of subheading No. 2905 44
ex 3823 90	- Other: -- Crude calcium ditrate -- Products of sorbitol cracking
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 3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions
ex 3911 90	- Other: -- Adhesives with a basis of resin emulsions

<u>HS tariff No.</u>	<u>Description of Products</u>
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 3913 90	- Other: -- Other than hardened proteins or chemical derivatives of natural rubber

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TABLE VI TO PROTOCOL A

LIECHTENSTEINSWITZERLAND

<u>HS-tariff No.</u>	<u>Description of products</u>
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
10 20	- - Flavoured or containing added fruit
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:
40 00	- 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:
	- Vegetable saps and extracts:
ex 31 00	- - Agar-agar
	- - modified
	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:
ex 32 10	- - - For technical uses
	- - - modified
ex 32 90	- - - Other
	- - - modified
ex 39 00	- - Other
	- - modified

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

<u>HS-tariff No.</u>	<u>Description of products</u>
1519	Industrial monocarboxylic fatty acids; acid oils from refining: industrial fatty alcohols;
13 00	- Industrial monocarboxylic fatty acids: - - 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 00	- Chemically pure fructose
ex 90 10	- Other, including invert sugar: - - Solid - - Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa:
10 10	- Chewing gum, whether or not sugar-coated: - - Containing more than 70% by weight or sucrose
10 20	- - Containing more than 60% but not more than 70% by weight of sucrose
10 30	- - Containing not more than 60% by weight of sucrose
	- Other:
90 10	- - White chocolate
90 20	- - Sugar confectionery of all kinds, containing fruit (including fruit pastes, nougat, marzipan and the like)
	- - Sugar confectionery of all kinds made from licquorice juice, containing, by weight of sucrose:
90 31	- - - More than 10%
	- - - Other moulded sugar confectionery:
	- - - Not containing milk fats nor vegetable fats, containing by weight of sucrose:
90 41	- - - - More than 70%
90 42	- - - - More than 50% but not more than 70%
90 43	- - - - Not more than 50%
90 50	- - - Containing vegetable fats but not containing milk fats
90 60	- - - Containing milk fats
	- - - Other, containing by weight of sucrose:
90 91	- - - - More than 70%
90 92	- - - - More than 50% but not more than 70%
90 93	- - - - Not more than 50%

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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
10 20	- - Containing not more than 65% by weight of sucrose
	- 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%
20 92	- - - - - More than 3% but not more than 6%
20 93	- - - - - Not more than 3%
20 94	- - - - - Not containing ingredients derived from milk
	- - - Other:
	- - - - Containing ingredients derived from milk:
20 95	- - - - - Containing fats other than milk fats (whether or not containing milk fats)
20 96	- - - - - Other
	- - - - - Not containing ingredients derived from milk:
20 97	- - - - - Containing fats
20 99	- - - - - Other
	- Other, in blocks, slabs or bars:
	- - Filled:
	- - - Containing ingredients derived from milk:
31 11	- - - - Containing fats other than milk fats (whether or not containing milk fats)
31 19	- - - - Other
	- - - - Not containing ingredients derived from milk:
	- - - - Containing fats
31 21	- - - - Other
31 29	- - - - Not filled:
	- - - - Milk chocolate, containing by weight of milkfats:

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

<u>HS-tariff No.</u>	<u>Description of products</u>
32 11	- - - More than 6%
32 12	- - - More than 3% but not more than 6%
32 13	- - - Not more than 3%
32 90	- - - Other
	- Other:
	- - Containing ingredients derived from milk:
90 11	- - - Containing fats other than milk fats (whether or not containing milk fats)
90 19	- - - Other
	- - Not containing ingredients derived from milk:
90 21	- - - Containing fats:
90 29	- - - Other
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 heading 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 heading Nos. 0401 to 0404:
10 11	- - - Containing by weight more than 12% of milkfats
10 12	- - - Containing by weight more than 3% but not more than 12% of milkfats
10 13	- - - Not containing milkfats or containing by weight not more than 3%
	- - Not containing goods of heading Nos. 0401 to 0404:
10 21	- - - Containing sugar
10 22	- - - Not containing sugar
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:
	- - Other containing to goods of Nos. 0401 to 0404:
ex 20 81	- - - Containing by weight more than 25% of milkfats
	- In containers of a weight not exceeding 2 kg
ex 20 82	- - - Containing of by more than 12% but not more than 25% of milkfats
	- In containers of a weight not exceeding 2 kg
20 83	- - - Containing by weight not more than 12% of milkfats
	- - Other, not containing goods of heading Nos. 0401 to 0404:

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

<u>HS-tariff No.</u>	<u>Description of products</u>
ex 20 91	- - - Containing by weight more than 25% of milkfats - In containers holding not more than 2 kg
ex 20 92	- - - Containing by weight more than 12% but not more than 25% of milkfats - In containers holding not more than 2 kg - - - Not containing milkfats or containing by weight not more than 12% of milkfats:
20 93	- - - - Containing fats
20 99	- - - - Other
	- - - Other:
	- - - Malt extracts, of a dry content of:
90 51	- - - - More than 80%
90 52	- - - - Not more than 80%
	- - - Food preparations of goods of heading Nos. 0401 to 0404:
	- - - - Other (than those of heading Nos. 1901.9061 to 1901.9067)
	- - - - - Containing milkfats of a milkfat content by weight of:
90 71	- - - - - More than 50%
90 72	- - - - - More than 20% but not more than 50%
90 73	- - - - - More than 3% but not more than 20%
90 74	- - - - - Not more than 3%
90 75	- - - - - Not containing milkfat
	- - - Preparations containing the goods of heading Nos. 0401 to 0404 (other than the 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
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
90 89	- - - - Other
	- - - Other preparations:
ex 90 91	- - - - Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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 - - - - Not containing milkfats or containing by weight less than 12% of milkfats: - - - - - Of cereal flours, meals, starch or malt extracts:
90 93	- - - - - Containing fats
90 94	- - - - - Not containing fats
	- - - - - Other:
90 95	- - - - - Containing fats
	- - - - - Not containing fats:
90 96	- - - - - Containing sugar or eggs
90 98	- - - - - Other
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:
11 00	- - Containing eggs
19 00	- - Other
20 00	- Stuffed pasta, whether or not cooked or otherwise prepared
30 00	- Other pasta - Couscous:
40 10	- - Uncooked, unprepared
40 90	- - Other
1903.00 00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms - Made of potato starch - Other
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:
10 00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products - Other - - Other:
90 20	- - - Parboiled rice
90 90	- - - Other

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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
10 20	- - Containing added sugar or other sweetening matter
	- Gingerbread and the like:
20 10	- - Containing milkfats
20 20	- - Containing other fats
20 30	- - Not containing fat
	- Sweet biscuits; waffles and wafers:
	- - Sweet biscuits:
30 11	- - - Containing milkfats
30 19	- - - Other
	- - Waffles and wafers:
30 21	- - - Not containing added sugar or other sweetening matter
30 22	- - - Containing added sugar or other sweetening matter:
	- Rusks, toasted bread and similar toasted products:
40 10	- - Not containing added sugar or other sweetening matter
	- - Containing added sugar or other sweetening matter
40 21	- - - Rusks
40 29	- - - Other
	- 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
90 12	- - - - Other
	- - - Put up for retail sale:
90 13	- - - - Matzos
90 19	- - - - Other
90 20	- - Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products
	- - Other:
90 92	- - - Other, not containing added sugar or other sweetening matter
	- - - Other, containing added sugar or other sweetening matter:

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

<u>HS-tariff No.</u>	<u>Description of products</u>
90 93	- - - - Containing milkfat
90 94	- - - - Containing other fats
90 95	- - - - Not containing fat
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 (<i>Zea mays</i> var. <i>saccharata</i>)
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 exceeding 5 kg:
ex 90 19	- - - Other
	- - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
	- - In containers, of a weight not exceeding 5 kg:
90 23	- - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
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
20 12	- - - Containing by weight not more than 80% of potatoes
80 00	- Sweet corn (<i>Zea mays</i> var. <i>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:
	- - Ground-nuts:
11 10	- - - Peanut butter
	- Other, including mixtures other than those of subheading No. 2008.19:
91 00	- - Palm hearts
	- - Other:
	- - - Other:
99 93	- - - - Corn other as sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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
	- 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
ex 30 00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
	- Whole or in pieces
	- Other
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
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
10 00	- Soya sauce
20 00	- Tomato ketchup and other tomato sauces
90 00	- Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
10 00	- Soups and broths and preparations therefor
2105	Ice cream and other edible ice, whether or not containing cocoa
	- Containing cocoa (1)
	- Other (2)

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

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

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

<u>HS-tariff No.</u>	<u>Description of products</u>
2106	Food preparations not elsewhere specified or included:
	- Protein concentrates and textured protein substances:
10 11	- - Containing milkfats, other fats or sugar
10 19	- - Other
	- Other:
	- - 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
90 22	- - - Containing added sugar or other sweetening matter, containing by weight more than 50% but not more than 60% of sucrose
90 23	- - - Containing added sugar or other sweetening matter, containing by weight not more than 50% of sucrose
90 24	- - - Not containing added sugar or other sweetening matter
90 30	- - Protein hydrolysates and yeast autolysates
90 40	- - Chewing-gum and sweets, tablets, pastilles and similar products, not containing sugar
	- - Other food preparations:
	- - - Other
	- - - - Containing by weight, of milkfats:
90 81	- - - - - More than 50%
90 82	- - - - - More than 20% but not more than 50%
90 83	- - - - - More than 3% but not more than 20%
90 84	- - - - - Not more than 3%, not including articles of heading No. 2106.9091
	- - - - Containing other fats, of a fat content of:
90 91	- - - - - More than 40%
90 92	- - - - - More than 10%, but not more than 40%
90 93	- - - - - Not more than 10%
	- - - - Not containing fats:
	- - - - Containing sugar, of a sugar content of:
90 94	- - - - - More than 50%
90 95	- - - - - Not more than 50%
90 96	- - - - - Containing cereals, malt extracts or eggs (not containing sugar)
90 99	- - - - - Other

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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 of flavoured
90 90	- Other - - Other
2203	Beer made from malt ^(1,2)
00 10	- In containers holding more than 2 hl
00 20	- In containers holding more than 2 l but not more than 2 hl
00 31	- In containers holding not more than 2 l:
00 39	- - In glass bottles - - Other
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:
10 10	- In containers holding 2 l or less:
10 20	- - Of an alcoholic strength by volume not exceeding 18% vol
90 10	- - Of an alcoholic strength by volume exceeding 18% vol
90 20	- Other: - - Of an alcoholic strength by volume not exceeding 18% vol
90 20	- - Of an alcoholic strength by volume exceeding 18% vol
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 90	- Other: - - Other: - Liqueurs and other sweetened, even flavoured spirits: containing sugar or eggs

1 In addition to the Customs duty, beer of this tariff items shall be liable to an additional duty of fr. 3.30/hl.

2 In addition to the Customs duty and the additional duty, beer of this tariff items shall be liable to a beer tax of 14.4 c./l.

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

<u>HS-tariff No.</u>	<u>Description of products</u>
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: - - Mannitol - - D-glucitol (sorbitol)
43 00	
44 00	
ex2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Esters of mannitol or sorbitol
2916	Unsaturated acyclic monocarboxylic acids and 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: - - Other: - Esters of mannitol or sorbitol
ex1900	
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: - - Other: - Itacon acids, its salts and esters
ex 19 00	
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: - - Lactic acid, its salts and esters - - Citric acid - - Salts and esters of citric acid - - Gluconic acid, its salts and esters - - Other: - Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters
11 00	
14 00	
15 00	
16 00	
ex 19 00	

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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
ex 90 00	- Other - Alphamethylglucosid
ex2940.00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 2937, 2938 and 2939: - Sorbose, its salts and esters
2941	Antibiotics:
ex 10 00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof: - Penicilline (1)
3001	Glands and other organs, 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
3501	Casein, caseinates and other casein derivatives; casein glues:
ex 90 00	- Other - 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:
ex 10 00	- Dextrins and other modified starches (2) - Esterified or etherified starches - Other
ex 20 00	- Glues (2)

1 Subject to health legislation.

2 Other than for animal feeding.

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

HS-tariff No.	Description of products
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
ex 99 00	- Other: - - Other: - On the basis of emulsions of sodium silicates
3507	Enzymes; prepared enzymes not elsewhere specified or included:
ex 90 00	- 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:
ex 10 00	- With a basis of a amylaceous substances: - Prepared saizing agents; prepared primer
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
60 00	- Sorbitol other than that of subheading No. 2905.44 - Other:
ex 90 90	- - Other: - Products of cracking or sorbitol

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

<u>HS-tariff No.</u>	<u>Description of products</u>
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
ex 10 90	- - Other: - Glues on the basis of emulsions of these resins
ex 90 00	- 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 00	- Other: - Dextrins and other products than hardened protein

- - - - -

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

TABLE VII 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 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 sugarcoated	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 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:	
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
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 mate and preparations with a basis of these products or with a basis of coffee, tea or mate; 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 vege-	

	table 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
3501.9000	- Other	12
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:	
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

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 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 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
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); 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 2005.9800	- - 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 sub-heading No. 2008.19:	
2008.9100	- - Palm hearts	100
	- - Other:	
ex 2008.9909	- - - Other edible parts of plants, n.e.s.	100
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; 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	100
	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
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; homo- genised composite food preparations: - Soups and broths and preparations therefor:	
2104.1001	- - Preparations of vege- table soups with basic ingredients of flour, meal, starch or malt extract	50
2106	Food preparations not else- where specified or included:	
2106.1000	- Protein concentrates and textured protein substances	100
	- Other:	
	- - Fruit juices, prepared or mixed more than specified in No. 2009:	
2106.9011	- - - Unfermented and not containing sugar, in containers of 50 kg or more	50
2106.9019	- - - Other	50
	- - Preparations for making beverages:	
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	20
	- - - Other	
2204.2901	- - - Fortified grape must	20
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 nitrosated 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
	- 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	- Halogentaed, 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 mono- carboxylic 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 mono-carboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic mono-carboxylic 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 mono-carboxylic 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
2917.3100	- - Dicotyl 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

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:	
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
ex2941	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, 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:
- 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
- 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, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
3505.1000	- Dextrins and other modified starches	25
3505.1000	- Glues	25
3801	Artificial graphite; colloidal or semicolloidal 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 contain-	

ing alphaterpineol as the main constituent:

ex 3805.9000	- Other:	
	- - Crude para-cymen other than sulphite terpentine	50
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:	
	- 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 industry:	
ex 3809.9100	- - - Auxillary preparations	50
ex 3809.9100	- - - Other	25
	- - Of a kind used in the paper industry:	
ex 3809.9201	- - - Auxillary preparations	50
ex 3809.9201	- - - Other	25
	- - Other:	
ex 3809.9909	- - - Auxillary preparations	50
ex 3809.9909	- - - Other	25
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	50
	- Additives for lubricating oils:	

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 alkyl-naphthalenes, other than those of heading No. 2707 or 2902:	
3817.1000	- Mixed alkylbenzenes	50
3817.2000	- Mixed alkyl-naphthalenes	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	50
ex 3823.9001	- Other: - 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
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):	
3919.9001	- Other:	
3919.9009	- Wall and ceiling covering	40
	- 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 photoengravings, 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

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TABLE VIII TO PROTOCOL A

TURKEY

Heading No.	H.S. Code	Description of products
<u>05.01</u>	0501.00	<u>Human hair, unworked, whether or not washed or scoured; waste of human hair.</u>
<u>05.02</u>		<u>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</u>
<u>05.03</u>	0503.00	<u>Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.</u>
<u>05.05</u>		<u>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</u>
<u>05.06</u>		<u>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</u>
<u>05.07</u>		<u>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</u>

Heading No.	H.S. Code	Description of products
<u>05.08</u>	0508.00	<u>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</u>
<u>05.09</u>	0509.00	<u>Natural sponges of animal origin.</u>
<u>05.10</u>	0510.00	<u>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</u>
<u>05.11</u>		<u>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</u>
		- Other :
ex	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:
		--- Fish waste
ex	0511.99	-- Other
		--- Sinews or tendons; parings and similar waste of raw hides or skins
<u>09.03</u>	0903.00	<u>Maté.</u>

Heading No.	H.S. Code	Description of products
<u>12.12</u>		<u>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</u>
ex	1212.20	- Seaweeds and other algae: -- Other
CHAPTER 13		- LACS; GUMS, resins and other vegetable saps and extracts, excluding pectic substances of heading 1302.20
<u>14.01</u>		<u>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</u>
<u>14.02</u>		<u>Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.</u>
<u>14.03</u>		<u>Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.</u>

Heading No.	H.S. Code	Description of products
<u>15.02</u>	1502.00	<u>Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.</u>
ex	1502.00	- For industrial uses other than the manufacture of foodstuffs for human consumption: -- Bone fats; waste fats
<u>15.05</u>		<u>Wool grease and fatty substances derived therefrom (including lanolin).</u>
ex <u>15.06</u>	1506.00	<u>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</u> (Excluding "fractions")
<u>15.15</u>		<u>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</u>
	1515.60	- Jojoba oil and its fractions
<u>15.18</u>	1518.00	<u>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. 15.16: 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.</u>
ex	1518.00	- Other

Heading No.	H.S. Code	Description of products
<u>15.19</u>		<u>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</u>
<u>15.20</u>		<u>Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.</u>
<u>15.21</u>		<u>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</u>
<u>15.22</u>	1522.00	<u>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</u>
ex	1522.00	- Degras
<u>17.02</u>		<u>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.</u>
ex	1702.50	- Chemically pure fructose
ex	1702.90	- Other, including invert sugar: -- Chemically pure maltose
<u>17.04</u>		<u>Sugar confectionery (including white chocolate), not containing cocoa.</u>
ex	1704.90	- Other: -- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances

Heading No.	H.S. Code	Description of products
<u>18.03</u>		<u>Cocoa paste, whether or not defatted.</u>
<u>18.04</u>	1804.00	<u>Cocoa butter, fat and oil.</u>
<u>18.05</u>	1805.00	<u>Cocoa powder, not containing added sugar or other sweetening matter.</u>
<u>20.08</u>		<u>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.</u>
		- Nuts, ground-nuts and other seeds, whether or not mixed together :
ex	2008.11	-- Ground-nuts: --- Peanut butter
		- Other, including mixtures other than those of subheading No. 2008.19 :
	2008.91	-- Palm hearts
<u>21.01</u>		<u>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.</u>
	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
	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

Heading No.	H.S. Code	Description of products
ex	2101.30	<ul style="list-style-type: none"> - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Roasted chicory and other roasted coffee substitutes: --- Roasted chicory -- Extracts, essences and concentrates of roasted chicory and roasted coffee substitutes: --- Of roasted chicory
<u>21.02</u>		<u>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.</u>
	2102.10	<ul style="list-style-type: none"> - Active yeasts: -- Culture yeast -- Other
ex	2102.20	<ul style="list-style-type: none"> - Inactive yeasts; other single-cell micro-organisms, dead: (Excluding -- Others: <ul style="list-style-type: none"> --- Other than single-cell algae)
	2102.30	<ul style="list-style-type: none"> - Prepared baking powders
<u>21.03</u>		<u>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</u>
<u>21.04</u>		<u>Soups and broths and preparations therefor; homogenised composite food preparations.</u>
<u>21.06</u>		<u>Food preparations not elsewhere specified or included:</u>
	2106.10	<ul style="list-style-type: none"> - Protein concentrates and textured protein substances:

Heading No.	H.S. Code	Description of products
ex	2106.90	- Other: -- Other
<u>22.01</u>		<u>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</u>
<u>22.02</u>		<u>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.</u>
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured
ex	2202.90	- Other: -- Other, not containing products of heading Nos. 0401 to 0404 or fat obtained from the products of heading Nos. 0401 to 0404
<u>22.03</u>	2203.00	<u>Beer made from malt.</u>
<u>22.05</u>		<u>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</u>
<u>22.07</u>		<u>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</u>
ex	2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher, excluding goods obtained from agricultural products listed in Annex II to the EEC Treaty

Heading No.	H.S. Code	Description of products
ex	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength, excluding goods obtained from agricultural products listed in Annex II to the EEC Treaty
x <u>22.08</u>		<u>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, excluding other goods of heading 2208.90 obtained from agricultural products listed in Annex II to the EEC Treaty</u>
<u>24.02</u>		<u>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</u>
<u>24.03</u>		<u>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</u>

* * * * *

PROTOKOLL A

rörande varor som avses i artikel 2, punkt 1 b) i avtalet

Artikel 1

Bestämmelserna i avtalet skall tillämpas på de varor som upptagits i lista I.

Artikel 2

1. För att hänsyn skall kunna tas till prisskillnaderna på jordbruksprodukter ingående i de varor som anges i listorna i bilagorna till detta protokoll, skall avtalet inte hindra:

- i) att en rörlig avgift eller en schablonavgift uttas vid import eller att interna prisutjämningsåtgärder vidtas;
- ii) att åtgärder vidtas vid export.

2. Prisutjämningsåtgärderna skall inte överstiga skillnaderna mellan det inhemska priset och världsmarknadspriset på de jordbruksprodukter som ingår i varorna i fråga. Men om det inhemska priset på en jordbruksvara i ursprungslandet är lägre än världsmarknadspriset, får skillnaden mellan det förstnämnda priset och det inhemska priset på råvaran i importlandet tas som bas för beräkning av utjämningsåtgärden.

3. För varor upptagna i listorna II, III, IV, V, VI skall respektive EFTA-land ge Turkiet samma behandling som det gav den Europeiska ekonomiska gemenskapen den 1 januari 1991.

4. Den behandling som Island ger finns angiven i lista VII. Tullavgifterna anges i lista 1 och de fiskala tullarna i lista 2. Island får emellertid ersätta tullavgifterna och de fiskala tullarna med andra priskompensationsåtgärder i enlighet med vad som sägs i punkterna 1 och 2 ovan.

5. Om Turkiet inför ett prisutjämningsystem för varor inom kapitlet 1 till 24 i systemet för harmoniserad varubeskrivning och kodifiering skall en lista över berörda varor bifogas detta protokoll.

Artikel 3

Turkiet skall ge EFTA-länderna samma behandling som ges eller kommer att ges den Europeiska ekonomiska gemenskapen vad gäller de varor som finns upptagna i lista VIII. Dessutom skall Turkiet ge EFTA-länderna samma koncessioner som ges till den Europeiska ekonomiska gemenskapen eller till något EFTA-land med avseende på andra varor hänförliga till kapitel 1-24 i systemet för harmoniserad varubeskrivning och kodifiering och som inte finns upptagna i bilaga II till fördraget om upprättandet av den Europeiska ekonomiska gemenskapen.

Artikel 4

1. EFTA-länderna skall meddela Turkiet och Turkiet skall meddela EFTA-länderna alla priskompensationsåtgärder som tillämpas i enlighet med artikel 2 i detta protokoll.

2. Turkiet skall meddela EFTA-länderna alla ändringar i den behandling som ges den Europeiska ekonomiska gemenskapen eller enskilda EFTA-länder i enlighet med artikel 3 i detta protokoll.

LISTA I TILL PROTOKOLL A

HS nr	Varuslag
14.04	Vegetabiliska produkter, inte nämnda eller inbegripna någon annanstans
1404.20	– bomullslinters
15.16	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, som helt eller delvis hydrerats, omförestrats (även in- ternt) eller elaidiniserats, även raffinerade men inte vidare bearbetade:
ur 1516.20	– vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor: – – hydrerad ricinolja, s.k. opalvax
15.18	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, kokta, oxiderade, dehydratiserade, faktiserade, blåsta, polymeriserade genom upphettning i vakuum eller i inert gas eller på annat sätt kemiskt modifierade, med undantag av produkter enligt nr 15.16; oätliga blandningar eller beredningar av animaliska el- ler vegetabiliska fetter eller oljor eller av fraktioner av olika fetter eller oljor enligt detta kapitel, inte nämnda eller inbegripna någon annanstans:
ur 1518.00	– linoxyn

LISTOR TILL PROTOKOLL A

II ÖSTERRIKE

III FINLAND

IV NORGE

(varulistorna utelämnade här)

LISTA V TILL PROTOKOLL A
SVERIGE

Tulltaxenr/ HS nr	Varuslag
04.03	Kärnmjölk, filmjölk, gräddfil, yoghurt, kefir och annan fermenterad eller syrad mjölk och grädde, även koncentrerade, försatta med socker eller annat sötningsmedel, smaksatta eller innehållande frukt, bär, nötter eller kakao
ur 0403.10	- yoghurt:
	- - smaksatt eller innehållande frukt, bär eller kakao
ur 0403.90	- andra slag:
	- - smaksatt eller innehållande frukt, bär eller kakao
07.10	Köksväxter (även ångkokta eller kokta i vatten), frysta:
0710.40	- sockermajs (Zea mays var. saccharata)
07.11	Köksväxter tillfälligt konserverade (t.ex. med svaveldioxidgas eller i saltvatten, svavelsyrlighetsvatten eller andra konserverande lösningar) men olämpliga för direkt konsumtion i detta tillstånd:
ur 0711.90	- andra köksväxter; blandningar av köksväxter
	- - sockermajs (Zea mays var. saccharata)
15.19	Tekniska enbasiska fettsyror; sura oljor från raffinering; tekniska fet-
	talkoholer:
	- tekniska enbasiska fettsyror:
1519.13	- - tallfettsyra
17.02	Annat socker, inbegripet kemiskt ren laktos, maltos, glukos och fruk-
	tos, i fast form; sirap och andra sockerlösningar utan tillsats av aro-
	männen eller färgämnen; konstgjord honung, även blandad med na-
	turlig honung; sockerkulör:
1702.50	- kemiskt ren fruktos
ur 1702.90	- andra slag, inbegripet invertsocker:
	- - kemiskt ren maltos
17.04	Sockerkonfektyrer (inbegripet vit choklad), inte innehållande kakao:
1704.10	- tuggummi, även överdraget med socker
1704.90	- andra slag:
	- - fondantmassor, mandelmassor, pastor och andra liknande halvfa-
	brikat i bulk
	- - andra
18.06	Choklad och andra livsmedelsberedningar innehållande kakao:
1806.10	- kakaopulver med tillsats av socker eller annat sötningsmedel:
	- - endast avsett för framställning av pudding och annan liknande ef-
	terrätt eller dryck
	- - annat
1806.20	- andra beredningar i form av block eller kakor vägande mer än 2 kg
	eller i flytande form, pastaform, pulverform, granulatform eller lik-
	nande form, löst förpackade i förpackningar innehållande mer än 2
	kg:
	- - pulver, flingor, pastor och flytande beredningar endast avsedda för
	fram ställning av pudding och annan liknande efterrätt, glass eller
	dryck
	- - andra
	- andra beredningar, i form av block, kakor eller stänger:
1806.31	- - fyllda
1806.32	- - ofyllda
1806.90	- andra slag:
	- - puddingar och andra liknande efterrätter; pulver, flingor, pastor
	och flytande beredningar endast avsedda för framställning av pud-
	ding och annan liknande efterrätt, glass eller dryck

Tulltaxenr/ HS nr	Varuslag
	-- andra
19.01	Maltextrakt; livsmedelsberedningar av mjöl, stärkelse eller maltextrakt, som inte innehåller kakaopulver eller innehåller mindre än 50 viktprocent kakaopulver, inte nämnda eller inbegripna någon annanstans; livsmedelsberedningar av varor enligt nr 04.01 – 04.04, som inte innehåller kakaopulver eller innehåller mindre än 10 viktprocent kakaopulver, inte nämnda eller inbegripna någon annanstans:
1901.10	- beredningar avsedda för barn, i detaljhandelsförpackningar: -- produkter på basis av sojamjöl -- andra
1901.20	- mixer och degar för beredning av bakverk enligt nr 19.05: -- produkter på basis av sojamjöl -- andra
1901.90	- andra slag: -- produkter på basis av sojamjöl -- andra
19.02	Pastaproducter, såsom spagetti, makaroner, nudlar, lasagne, gnocchi, ravioli och cannelloni, även kokta, fyllda (med kött eller andra födoämnen) eller på annat sätt beredda; couscous, även beredd:
1902.11	- okokta pastaproducter, inte fyllda eller på annat sätt beredda: -- innehållande ägg
1902.19	-- andra
ur 1902.20	- fyllda pastaproducter, även kokta eller på annat sätt beredda: -- innehållande högst 20 viktprocent korn, kött, andra djurdelar eller blod eller högst 20 viktprocent av någon kombination av dessa produkter
1902.30	andra pastaproducter
1902.40	couscous
19.03	Flingor, gryn o.d., framställda av stärkelse
19.04	Livsmedelsberedningar erhållna genom svällning eller rostning av spannmål eller spannmålsprodukter (t.ex. majsflingor); spannmål, annan än majs, i form av korn, förkokt eller på annat sätt beredd:
1904.10	- livsmedelsberedningar erhållna genom svällning eller rostning av spannmål eller spannmålsprodukter: -- majsflingor (cornflakes) och andra liknande frukosträtter -- andra
1904.90	- andra slag: -- risprodukter -- andra
19.05	Bakverk, även innehållande kakao; nattvardsbröd, tomma oblatkapslar av sådana slag som är lämpliga för farmaceutiskt bruk, sigilloblater och liknande produkter:
1905.10	- knäckebröd
1905.20	- pain d'épices
1905.30	- söta kex, småkakor o.d.; våfflor och rån (wafers)
1905.40	- skorpor, rostat bröd och liknande rostade produkter
1905.90	- andra slag: -- kex och småkakor (andra än söta kex, småkakor enligt nr 1905.30) -- nattvardsbröd, tomma oblatkapslar av sådana slag som är lämpliga för farmaceutiskt bruk, sigilloblater och liknande produkter -- andra
20.01	Köksväxter, frukt, bär, nötter och andra ätbara växtdelar, beredda eller konserverade med ättika eller ättiksyra:
ur 2001.90	- andra slag: -- sockermajs (Zea mays var. saccharata)
20.04	Andra köksväxter, beredda eller konserverade på annat sätt än med ättika eller ättiksyra, frysta:
ur 2004.10	- potatis:

Tulltaxen/ HS nr	Varuslag
ur 2004.90	<ul style="list-style-type: none"> -- i form av mjöl eller flingor -- andra köksväxter samt blandningar av köksväxter: -- sockermajs (<i>Zea mays</i> var. <i>saccharata</i>)
20.05	Andra köksväxter, beredda eller konserverade på annat sätt än med ättika eller ättiksyra, inte frysta:
ur 2005.20	<ul style="list-style-type: none"> -- potatis: -- i form av mjöl eller flingor
2005.80	<ul style="list-style-type: none"> -- sockermajs (<i>Zea mays</i> var. <i>saccharata</i>)
20.08	<p>Frukt, bär, nötter och andra ätbara växtdelar, på annat sätt beredda eller konserverade, med eller utan tillsats av socker, annat sötningsmedel eller alkohol, inte nämnda eller inbegripna någon annanstans:</p> <ul style="list-style-type: none"> -- andra slag, inbegripet blandningar, andra än blandningar enligt nr 2008.19:
ur 2008.99	<ul style="list-style-type: none"> -- andra: -- -- majs, annan än sockermajs (<i>Zea mays</i> var. <i>saccharata</i>)
21.01	<p>Extrakter, essenser och koncentrat av kaffe, te eller matte samt beredningar på basis av dessa produkter eller på basis av kaffe, te eller matte; rostad cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa produkter:</p>
ur 2101.10	<ul style="list-style-type: none"> -- extrakter, essenser och koncentrat av kaffe samt beredningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av kaffe: -- -- beredningar på basis av kaffe
ur 2101.20	<ul style="list-style-type: none"> -- extrakter, essenser och koncentrat av te eller matte samt beredningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av te eller matte: -- -- beredningar på basis av te eller matte
ur 2101.30	<ul style="list-style-type: none"> -- rostad cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa produkter: -- -- rostade kaffesurrogat andra än rostad cikoriarot -- -- extrakter, essenser och koncentrat av kaffesurrogat, andra än av rostad cikoriarot
21.02	Jäst (aktiv eller inaktiv); andra encelliga mikroorganismer, döda (med undantag av vacciner enligt nr 30.02); beredda bakpulver:
ur 2102.20	<ul style="list-style-type: none"> -- inaktiv jäst; andra encelliga mikroorganismer, döda: -- -- inaktiv jäst
21.03	Såser samt beredningar för tillredning av såser; blandningar för smaksättningsändamål; senapspulver och beredd senap:
2103.10	<ul style="list-style-type: none"> -- sojasås
2103.20	<ul style="list-style-type: none"> -- tomatketchup och annan tomatsås
ur 2103.90	<ul style="list-style-type: none"> -- andra slag: -- -- andra än flytande mango-chutney
21.04	Soppor och buljonger samt beredningar för tillredning av soppor eller buljonger; homogeniserade sammansatta livsmedelsberedningar:
2104.10	<ul style="list-style-type: none"> -- soppor och buljonger samt beredningar för tillredning av soppor eller buljonger
21.05	Glassvaror, även innehållande kakao
21.06	Livsmedelsberedningar, inte nämnda eller inbegripna någon annanstans:
ur 2106.90	<ul style="list-style-type: none"> -- andra slag (med undantag av sirap och andra sockerlösningar med tillsats av arom- eller färgämnen samt fettemulsioner innehållande mer än 15 viktprocent mjölkfett)
22.02	Vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne, samt andra alkoholfria drycker, med undantag av frukt- och bärсаft samt köksväxtsaft enligt nr 20.09:

Tulltaxenr/ HS nr	Varuslag
2202.10	- vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne: - - kolsyrade drycker med tillsats av socker - - andra
ur 2202.90	- andra slag: - - inte innehållande mjölk eller mjölkfett: - - - innehållande socker (sackaros eller invertsocker) - - andra
22.03	Maltdrycker: - med en alkoholhalt: - - inte överstigande 1,8 viktprocent (lättöl) - - överstigande 1,8 men inte 2,8 viktprocent (öl) - - överstigande 2,8 viktprocent (starköl)
22.05	Vermut och annat vin av färska druvor, smaksatt med växter eller aromatiska ämnen
2205.10	- på kärl rymmande högst 2 liter
2205.90	- andra
22.08	Odenaturerad etylalkohol med en alkoholhalt av mindre än 80 volymprocent; sprit, likör och andra spritdrycker; sammansatta alkoholhaltiga beredningar av sådana slag som används för framställning av drycker:
ur 2208.90	- andra slag: - - likör och andra spritdrycker utom arrak, vodka med en alkoholhalt om högst 45,4 volymprocent och plommon-, päron- eller körsbärsbrännvin: - - - innehållande ägg eller äggula och/eller socker (sackaros eller invertsocker)
29.05	Acykliska alkoholer samt halogen-, sulfo-, nitro- och nitrosoderivat av sådana alkoholer:
2905.43	- andra polyoler:
2905.44	- - mannitol - - D-glucitol (sorbitol)
29.15	Mättade acykliska monokarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:
ur 2915.13	- myrsyra samt salter och estrar av myrsyra: - - estrar av myrsyra: - - - estrar på basis av mannitol och estrar på basis av sorbitol - estrar av ättiksyra:
ur 2915.39	- - andra
ur 2915.90	- - - estrar på basis av mannitol och estrar på basis av sorbitol - andra slag: - - estrar på basis av mannitol och estrar på basis av sorbitol
29.16	Omättade acykliska monokarboxylsyror, cykliska monokarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:
ur 2916.19	- omättade acykliska monokarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; derivat av sådana föreningar: - - andra: - - - estrar på basis av mannitol och estrar på basis av sorbitol
29.17	Polykarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar:
ur 2917.19	- acykliska polykarboxylsyror samt deras anhydrider, halogenider, peroxider och peroxisyror; derivat av sådana föreningar: - - andra: - - - itakonsyra och salter och estrar av itakonsyra

Tulltaxen/ HS nr	Varuslag
29.18	Karboxylsyror med annan oxygenfunktion samt deras anhydrider, halogenider, peroxider och peroxisyror; halogen-, sulfo-, nitro- och nitrosoderivat av sådana föreningar: – karboxylsyror med alkoholfunktion men utan annan oxygenfunktion samt deras anhydrider, halogenider, peroxider och peroxisyror; derivat av sådana föreningar:
2918.11	– – mjölksyra samt salter och estrar av mjölksyra
2918.14	– – citronsyra
2918.15	– – salter och estrar av citronsyra
ur 2918.19	– – andra slag: – – – glycerinsyra, glykolsyra, sockersyra, isosockersyra, heptasockersyra samt salter och estrar av dessa syror
29.32	Heterocykliska föreningar med enbart oxygen som heteroatom(er): – föreningar med en icke kondenserad furanring (även hydrogenerad) i sin struktur:
ur 2932.19	– – andra: – – – anhydrider av mannitol- och sorbitolföreningar utom maltol och isomaltol
ur 2932.90	– – andra: – – – alfametylglukosid – – – anhydrider av mannitol- och sorbitolföreningar utom maltol och isomaltol
29.40	Sockerarter, kemiskt rena, andra än sackaros, laktos, maltos, glukos och fruktos; sockeretrar och sockerestrar samt salter av sockeretrar eller sockerestrar, andra än produkter enligt nr 29.37, 29.38 och 29.39:
ur 2940.00	– andra än ramnos, raffinös och mannos
29.41	Antibiotika:
2941.10	– penicilliner samt penicillinderivat med penicillinsyrastruktur; salter av dessa ämnen
30.01	Körtlar och andra organ för organoterapeutiskt bruk, torkade, även pulveriserade; extrakter av körtlar eller andra organ eller av deras sekret, för organoterapeutiskt bruk; heparin och salter av heparin; andra ämnen och material från människor eller djur, beredda för terapeutiskt eller profylaktiskt bruk, inte nämnda eller inbegripna någon annanstans:
ur 3001.90	– andra slag: – – heparin och salter av heparin
35.01	Kasein, kaseinater och andra kaseinderivat; kaseinlim:
3501.10	– kasein
3501.90	– andra slag
35.05	Dextrin och annan modifierad stärkelse (t.ex. förklistrad eller förestrad stärkelse); lim och klister på basis av stärkelse, dextrin eller annan modifierad stärkelse:
3505.10	dextrin och annan modifierad stärkelse: – – innehållande mer än 20% stärkelse eller stärkelseprodukter – – andra
3505.20	– lim och klister: – – innehållande mer än 20 % stärkelse eller stärkelseprodukter – – andra
35.06	Lim och klister, beredda, inte nämnda eller inbegripna någon annanstans; produkter lämpliga för användning som lim eller klister, förpackade för försäljning i detaljhandeln som lim eller klister i förpackningar med en nettovikt av högst 1 kg:
ur 3506.10	– produkter lämpliga för användning som lim eller klister, förpackade för försäljning i detaljhandeln som lim eller klister i förpackningar med en nettovikt av högst 1 kg: – – på basis av emulsioner av natriumsilikat eller harts

Tulltaxen/ HS nr	Varuslag
ur 3506.99	<ul style="list-style-type: none"> - andra slag: - - andra: - - - på basis av emulsioner av natriumsilikat eller harts
35.07	Enzymer; enzympreparat, inte nämnda eller inbegripna någon annanstans:
ur 3507.90	<ul style="list-style-type: none"> - andra slag - - enzympreparat innehållande födoämnen
38.09	Appreturmedel, preparat för påskyndande av färgning eller för fixering av färgämnen samt andra produkter och preparat (t.ex. glättmedel och betmedel), av sådana slag som används inom textil-, pappers- eller läderindustrin eller inom liknande industrier, inte nämnda eller inbegripna någon annanstans:
3809.10	<ul style="list-style-type: none"> - på basis av stärkelse eller stärkelseprodukter - andra:
ur 3809.91	<ul style="list-style-type: none"> - - av sådana slag som används inom textilindustrin: - - - innehållande stärkelse eller stärkelsederivat
ur 3809.92	<ul style="list-style-type: none"> - - av sådana slag som används inom pappersindustrin: - - - innehållande stärkelse eller stärkelsederivat
ur 3809.99	<ul style="list-style-type: none"> - - andra: - - - innehållande stärkelse eller stärkelsederivat
38.23	Beredda bindemedel för gjutformar eller gjutkärnor; kemiska produkter samt preparat från kemiska eller närstående industrier (inbegripet sådana som består av blandningar av naturprodukter), inte nämnda eller inbegripna någon annanstans; restprodukter från kemiska eller närstående industrier, inte nämnda eller inbegripna någon annanstans:
ur 3823.10	<ul style="list-style-type: none"> - beredda bindemedel för gjutformar eller gjutkärnor: - - baserade på syntetiska hartser
3823.60	- sorbitol, annan än sorbitol enligt nr 29.05.44
ur 3823.90	<ul style="list-style-type: none"> - andra slag: - - rått kalciumcitrat - - krackningsprodukter av sorbitol
39.11	Petroleumhartser, kumaronindenhartser, polyterpener, polysulfider, polysulfoner och andra produkter omnämnda i anm. 3 till detta kapitel, inte nämnda eller inbegripna någon annanstans, i obearbetad form:
ur 3911.10	<ul style="list-style-type: none"> - petroleumhartser, kumaron-, inden- och kumaronindenhartser samt polyterpener - - lim på basis av hartsemulsioner
ur 3911.90	<ul style="list-style-type: none"> - andra slag: - - lim på basis av hartsemulsioner
39.13	Naturliga polymerer (t.ex. alginsyra) och modifierade naturliga polymerer (t.ex. härdade proteiner och kemiska derivat av naturgummi), inte nämnda eller inbegripna någon annanstans, i obearbetad form:
ur 3913.90	<ul style="list-style-type: none"> - andra slag: - - andra än härdade proteiner eller kemiska derivat av naturgummi

LISTOR TILL PROTOKOLL A

VI LIECHTENSTEIN
SCHWEIZ

VII ISLAND

(varulistorna utelämnade här)

LISTA VIII TILL PROTOKOLL A
TURKIET

Tulltaxenr/ HS nr	Varuslag
05.01 0501.00	Människohår, obearbetat, även tvättat eller avfettat; avfall av människohår
05.02	Borst och andra hår av svin; hår av grävling samt andra djurhår för borsttillverkning; avfall av sådana borst och hår
05.03 0503.00	Tagel och tagelavfall, även i ordnade skikt med eller utan underlag
05.05	Skinns och andra delar av fåglar, med kvarsittande fjädrar eller dun, fjädrar och delar av fjädrar (även med klippta kanter) samt dun, även rengjorda, desinficerade eller behandlade i konserverande syfte men inte vidare bearbetade; mjöl och avfall av fjädrar eller delar av fjädrar
05.06	Ben och kvice, obearbetade, avfettade, enkelt preparerade (men inte tillformade), behandlade med syra eller befriade från gelatin; mjöl och avfall av dessa produkter
05.07	Elfenben, sköldpadd, valbarder och valbardsborst, horn, hovar, klövar, naglar, klor och näbbar, obearbetade eller enkelt preparerade men inte tillformade; mjöl och avfall av dessa produkter
05.08 0508.00	Korall och liknande material, obearbetade eller enkelt preparerade men inte vidare bearbetade; skal av blötdjur, kräftdjur och tagghudingar samt ryggskal av bläckfisk (os sepiae), obearbetade eller enkelt preparerade men inte tillformade; mjöl och avfall av dessa produkter
05.09 0509.00	Naturlig tvättsvamp av animaliskt ursprung
05.10 0510.00	Ambra, bävergäll, sibet och mysk; spanska flugor; galla, även torkad; körtlar och andra animaliska produkter som används för beredning av farmaceutiska produkter, färska, kyllda, frysta eller tillfälligt konserverade på annat sätt
05.11	Animaliska produkter, inte nämnda eller inbegripna någon annanstans; döda djur av sådana slag som omfattas av 1 och 3 kap., otjänliga till människoföda
ur 0511.91	- andra slag: -- produkter av fisk eller av kräftdjur, blötdjur eller andra ryggradslösa vattendjur; döda djur av sådana slag som omfattas av 3 kap.
ur 0511.99	--- fiskavfall -- andra --- senor; avklipp och liknande avfall av oberedda hudar och skinn
09.03 0903.00	Matte
12.12	Johannesbröd, alger, sockerbetor och sockerrör, färska eller torkade, även malda; fruktkärnor och andra vegetabiliska produkter (inbegripet orostad cikoriarot av varieteten <i>Cichorium intybus sativum</i>) av sådana slag som används främst till människoföda, inte nämnda eller inbegripna någon annanstans
ur 1212.20	- alger: -- andra

Tulltaxenr/ HS nr	Varuslag
Kapitel 13	
	– Schellack o.d.; naturliga gummiarter och hartser samt andra växtsaffter och växtextrakter, med undantag av pektinämnen enligt nr 1302.20
14.01	Vegetabiliska material av sådana slag som används främst för flätning (t. ex. bambu, rotting, vass, säv, vide, rafia, tvättad, blekt eller färgad halm samt lindbast)
14.02	Vegetabiliska material av sådana slag som används främst som fyllning eller stoppning (t. ex. kapock, krollsplint och sjögräs), även i ordnade skikt med eller utan underlag
14.03	Vegetabiliska material av sådana slag som används främst i borstar eller kvastar (t. ex. kvastdurra, piassava, risrot och tampicofibrer), även snodda eller buntade
15.02 1502.00 ur 1502.00	Fetter av nötkreatur, andra oxdjur, får eller getter, råa eller utsmälta, även utpressade eller extraherade med lösningsmedel – för annat industriellt bruk än för tillverkning av livsmedel – – benfett och avfallsfett
15.05	Ullfett och fettartade ämnen erhållna ur ullfett (inbegripet lanolin)
ur 15.06 ur 1506.00	Andra animaliska fetter och oljor samt fraktioner av sådana fetter eller oljor, även raffinerade men inte kemiskt modifierade (utom "fraktioner")
15.15	Andra vegetabiliska fetter och feta oljor (inbegripet jojobaolja) samt fraktioner av sådana fetter eller oljor, även raffinerade men inte kemiskt modifierade
1515.60	– jojobaolja och fraktioner av denna olja
15.18 1518.00 ur 1518.00	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, kokta, oxiderade, dehydratiserade, faktiserade, blåsta, polymeriserade genom upphettning i vakuum eller i inert gas eller på annat sätt kemiskt modifierade, med undantag av produkter enligt nr 15.16; oätliga blandningar eller beredningar av animaliska eller vegetabiliska fetter eller oljor eller av fraktioner av olika fetter eller oljor enligt detta kapitel, inte nämnda eller inbegripna någon annanstans – andra
15.19	Tekniska enbasiska fettsyror; sura oljor från raffinering; tekniska fettalkoholer
15.20	Glycerol (glycerin), även ren; glycerolvatten och glycerollut
15.21	Vegetabiliska vaxer (andra än triglycerider), bivax, andra insektsvaxer samt spermaceti (valrav), även raffinerade eller färgade
15.22 1522.00 ur 1522.00	Degras; återstoder från bearbetning av fetter, feta oljor eller andra fettartade ämnen eller av animaliska eller vegetabiliska vaxer – degreas
17.02 ur 1702.50 ur 1702.90	Annat socker, inbegripet kemiskt ren laktos, maltos, glukos och fruktos, i fast form; sirap och andra sockerlösningar utan tillsats av aromämnen eller färgämnen; konstgjord honung, även blandad med naturlig honung; sockerkulör – kemiskt ren fruktos – andra slag, inbegripet invertsocker: – – kemiskt ren maltos
17.04	Sockerkonfektyrer (inbegripet vit choklad), inte innehållande kakao

Tulltaxent/ HS nr	Varuslag
ur 1704.90	- andra slag: -- lakritsextrakt innehållande mer än 10 viktprocent sackaros men utan andra tillsatser
18.03	Kakaomassa, även avfettad
18.04 1804.00	Kakaosmör (fett eller olja)
18.05 1805.00	Kakaopulver utan tillsats av socker eller annat sötningsmedel
20.08	Frukt, bär, nötter och andra ätbara växtdelar, på annat sätt beredda eller konserverade, med eller utan tillsats av socker, annat sötningsmedel eller alkohol, inte nämnda eller inbegripna någon annanstans: - nötter, jordnötter och andra frön, även blandade med varandra:
ur 2008.11	- - jordnötter - - - jordnötsmör - andra slag, inbegripet blandningar, andra än blandningar enligt nr 2008.19:
2008.91	- - palmhjärtan
21.01	Extrakter, essenser och koncentrat av kaffe, te eller matte samt beredningar på basis av dessa produkter eller på basis av kaffe, te eller matte; rostad cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa produkter
2101.10	- extrakter, essenser och koncentrat av kaffe samt beredningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av kaffe
2101.20	- extrakter, essenser och koncentrat av te eller matte samt beredningar på basis av sådana extrakter, essenser eller koncentrat eller på basis av te eller matte
ur 2101.30	- rostad cikoriarot och andra rostade kaffesurrogat samt extrakter, essenser och koncentrat av dessa produkter - - rostad cikoriarot och andra rostade kaffesurrogat: - - - rostad cikoriarot - - extrakter, essenser och koncentrat av rostad cikoria och rostade kaffesurrogat: - - - av rostad cikoriarot
21.02	Jäst (aktiv eller inaktiv); andra encelliga mikroorganismer, döda (med undantag av vacciner enligt nr 30.02); beredda bakpulver
2102.10	- aktiv jäst: - - jästkulturer - - andra
ur 2102.20	- inaktiv jäst; andra encelliga mikroorganismer, döda: (utom - - andra: - - - andra än encelliga alger)
2102.30	- beredda bakpulver
21.03	Såser samt beredningar för tillredning av såser; blandningar för smaksättningsändamål; senapspulver och beredd senap
21.04	Soppor och buljonger samt beredningar för tillredning av soppor eller buljonger; homogeniserade sammansatta livsmedelsberedningar
21.06	Livsmedelsberedningar, inte nämnda eller inbegripna någon annanstans
2106.10 ur 2106.90	- proteinkoncentrat och texturerade proteiner - andra slag - - andra
22.01	Vatten, inbegripet naturligt eller konstgjort mineralvatten samt kolsy-

Tulltaxenr/ HS nr	Varuslag
	rat vatten, utan tillsats av socker eller annat sötningsmedel eller av aromämne; is och snö
22.02	Vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne, samt andra alkoholfria drycker, med undantag av frukt- och bärsaft samt köksväxtsaft enligt nr 20.09
2202.10	– vatten, inbegripet mineralvatten och kolsyrat vatten, med tillsats av socker eller annat sötningsmedel eller av aromämne
ur 2202.90	– andra slag: – – andra, inte innehållande produkter enligt nr 04.01 till 04.04 eller fett erhållet ur produkter enligt nr 04.01 till 04.04
22.03	Maltdrycker
22.05	Vermut och annat vin av färska druvor, smaksatt med växter eller aromatiska ämnen
22.07	Odenaturerad etylalkohol med en alkoholhalt av minst 80 volymprocent; etylalkohol och annan sprit, denaturerade, oavsett alkoholhalt:
ur 2207.10	– odenaturerad etylalkohol med en alkoholhalt av minst 80 volymprocent, med undantag av varor erhållna ur jordbruksprodukter upptagna i bilaga II i avtalet med EG
ur 2207.20	– etylalkohol och annan sprit, denaturerade, oavsett alkoholhalt, med undantag av varor erhållna ur jordbruksprodukter upptagna i bilaga II i avtalet med EG
ur 22.08	Odenaturerad etylalkohol med en alkoholhalt av mindre än 80 volymprocent; sprit, likör och andra spritdrycker; sammansatta alkoholhaltiga beredningar av sådana slag som används för framställning av drycker, med undantag av andra varor enligt nr 2208.90 erhållna ur jordbruksprodukter upptagna i bilaga II i avtalet med EG
24.02	Cigarrer, cigariller och cigaretter av tobak eller tobaksersättning
24.03	Andra varor tillverkade av tobak eller tobaksersättning; "homogeniserad" eller "rekonstituerad" tobak; tobaksextrakt

ANNEX II

REFERRED TO IN SUB-PARAGRAPH 1(c) OF ARTICLE 2

For the products listed in the Table to this Annex originating in an EFTA State Turkey will apply a reduction of customs duties of 60 per cent upon the entry into force of the Agreement as set out in paragraph 2 in Annex V.

TABLE TO ANNEX II

The fish and other marine products covered by the provisions of the Agreement so far as trade relations between, on the one side, Finland, Iceland, Norway and Sweden and, on the other side, Turkey are concerned

HS heading No.	Description of products
02.08	Other meat and edible meat offal, fresh, chilled or frozen.
ex 02.08.90	- Other: -- Of whale ¹
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates ² .
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 15.16.10	- Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.

¹ Importation of whale products is prohibited in Finland and Sweden.

² As fish and other marine products imported into Finland and Sweden should not enjoy more favourable treatment when originating in Turkey than that accorded to the same fish and other marine products when originating in an EFTA State, the Joint Committee shall - within three months from the entry into force of the Agreement - specify the temporary exemptions required in this respect. At the same time, the Joint Committee shall work out - on the basis of the rules in force within EFTA - further details of the regime applying to the fisheries sector between the EFTA States and Turkey.

HS heading No.	Description of products
ex 16.03.00	- Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates
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.
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 23.01.10	- Flours, meals and pellets, of meat or meat offal; greaves -- Whale meal ¹
23.01.20	- 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 23.09.90	- Other: -- Fish solubles

¹ Importation of whale products is prohibited in Finland and Sweden.

The fish and other marine products covered by the provisions of the Agreement so far as trade relations between, on the one side, Austria, Liechtenstein and Switzerland and, on the other side, Turkey are concerned

HS heading No.	Description of products
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.
ex Chapter 3	<ul style="list-style-type: none"> - salt-water fish - eel - salmon - crustaceans, molluscs and other aquatic invertebrates
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.

- - - - -

BILAGA II

som avses i artikel 2, punkt 1 c)

För de varor som har ursprung i ett EFTA-land och som upptagits i listan till denna bilaga skall Turkiet medge en tullreduktion med 60% vid avtalets ikraftträdande i enlighet med vad som sägs i bilaga V punkt 2.

Fisk och andra marina produkter som omfattas av bestämmelserna i avtalet vad gäller handelsförbindelserna mellan Finland, Island, Norge och Sverige å den ena sidan och Turkiet å den andra.

HS nr	Varuslag
02.08	Annat kött och andra ätbara djurdelar, färska, kyllda eller frysta.
ur 0208.90	– andra slag – – av val ¹
Kapitel 3	Fisk samt kräftdjur, blötdjur och andra ryggradslösa vattendjur. ²
15.04	Fetter och oljor av fisk eller havsdäggdjur samt fraktioner av sådana fetter eller oljor, även raffinerade men inte kemiskt modifierade ¹ :
15.16	Animaliska och vegetabiliska fetter och oljor samt fraktioner av sådana fetter eller oljor, som helt eller delvis hydrerats, omförestrats (även internt) eller elaidiniserats, även raffinerade men inte vidare bearbetade
ur 1516.10	– animaliska fetter och oljor samt fraktioner av sådana fetter eller oljor – – erhållna uteslutande från fisk eller havsdäggdjur
16.03	Extrakter och safter av kött, fisk, kräftdjur, blötdjur eller andra ryggradslösa vattendjur
ur 1603.00	– extrakter och safter av valkött, fisk, kräftdjur, blötdjur eller andra ryggradslösa vattendjur
16.04	Fisk, beredd eller konserverad; kaviar
16.05	Kräftdjur, blötdjur och andra ryggradslösa vattendjur, beredda eller konserverade
23.01	Mjöl och pelletar av kött eller andra djurdelar eller av fisk, kräftdjur, blötdjur eller andra ryggradslösa vattendjur, otjänliga till människoföda; grevar
ur 2301.10	– mjöl och pelletar av kött eller andra djurdelar; grevar – – valkött ¹
2301.20	– mjöl och pelletar av fisk eller av kräftdjur, blötdjur eller andra ryggradslösa vattendjur
23.09	Beredningar av sådana slag som används vid utfodring av djur
ur 2309.90	– andra slag: – – "fish solubles"

¹ Import till Finland och Sverige av produkter av val är förbjuden

² Då fisk och andra marina produkter som importeras till Finland och Sverige och som har ursprung i Turkiet inte skall åtnjuta en förmånligare behandling än den som dessa produkter får om de har ursprung i ett EFTA-land skall den Gemensamma kommittén inom tre månader från avtalets ikraftträdande ange de temporära undantag som erfordras i detta avseende. Den Gemensamma kommittén skall samtidigt utarbeta detaljanvisningar till den regim som skall tillämpas på fiskeområdet mellan EFTA-länderna och Turkiet och som skall grundas på de regler som gäller inom EFTA.

Fisk och andra marina produkter som omfattas av bestämmelserna i avtalet
vad gäller handelsförbindelserna mellan Österrike, Liechtenstein och
Schweiz å den ena sidan och Turkiet å den andra.

(varulistan utelämnad här).

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

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

TITLE I

Definition of the concept of "originating products"

ARTICLE 1

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

- (a) products wholly obtained in that State within the meaning of Article 4;
- (b) products obtained in that State incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in that State within the meaning of Article 5, or that
 - (ii) such materials originate in any of the other States Parties to this Agreement, within the meaning of this Protocol.

ARTICLE 2

1. Notwithstanding the provisions of sub-paragraph (b) (ii) of Article 1, products originating in any State Party to this Agreement within the meaning of this Protocol, and exported from one State to another in the same state or having undergone in the exporting State no working or processing going beyond that referred to in paragraph 5 of Article 5, retain their origin.

2. For the purpose of implementing paragraph 1, where products originating in two or more of the States Parties to this Agreement are used and those products have undergone no working or processing in the exporting State going beyond that referred to in paragraph 5 of Article 5, the origin is determined by the product with the highest

customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the products in that State.

ARTICLE 3

(This protocol does not contain an Article 3)

ARTICLE 4

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

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made aboard its factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, subject to Note 5a on used tyres contained in Annex I;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

ARTICLE 5

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the chapters and the headings (four digit codes) used in the Nomenclature which makes up the "Harmonized Commodity Description and Coding System" (hereinafter referred to as the Harmonized System or HS).

The expression "classified" shall refer to the classification of a product or material within a particular heading.

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

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

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

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

- (a) Operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c)
 - (i) changes of packing and breaking up and assembly of consignments;
 - (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of

the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating products;

- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

ARTICLE 6

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

Where the value of the originating material used needs to be established, this paragraph shall be applied *mutatis mutandis*.

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

ARTICLE 7

Goods originating in a State Party to this Agreement and constituting one single shipment which is not split up may be transported through territory other than that of any State Party to this Agreement 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 goods 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.

TITLE II

Methods for administrative co-operation

ARTICLE 8

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

- (a) an EUR.1 movement certificate, hereinafter referred to as an "EUR.1 certificate" or an EUR.1 certificate, valid for a long term, and invoices referring to such certificate made out in accordance with Article 13. A specimen of the EUR.1 certificate is given in Annex III to this Protocol;
- (b) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out in accordance with Article 13;
- (c) an invoice bearing the exporter's declaration as given in Annex IV to this Protocol, made out by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 5 110 units of account.

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

- (a) products sent as small packages from private persons to private persons, provided that the value of the products does not exceed 365 units of account;
- (b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 1 025 units of account.

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

Importations which are occasional and consist solely of goods for the personal use of the recipients or

travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view.

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

If the goods are invoiced in the currency of another State Party to the Agreement, the importing State shall recognize the amount notified by the State concerned.

4. The equivalent of a unit of account in the currencies of the States Parties to the Agreement shall be the amounts specified in Annex VI to this Protocol.

5. The amounts expressed in units of account should be reviewed whenever necessary but at least every second year.

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

7. Sets, within the meaning of General Rule 3 of the Harmonized System, shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 9

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

2. The EUR.1 certificate shall be issued by the customs authorities of a State Party to this Agreement if the goods to be exported can be considered as products originating in that State within the meaning of Article 1.

3. The customs authorities of a State Party to this Agreement may, provided that the goods to be covered by the EUR.1 certificates are in its territory, issue EUR.1 certificates under the conditions laid down in this Protocol if the goods to be exported can be considered as products originating in a State Party to this Agreement within the meaning of Article 2.

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

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

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

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

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

EUR.1 certificates issued retrospectively must be endorsed with one of the following phrases: "ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "DELIVRE A POSTERIORI", "NACHTRÄGLICH AUSGESTELLT", "ÖTGEFID EFTIR Á", "RILASCIATO A POSTERIORI", "UTSTEDT SENERE", "UTFÁRDAT I EFTERHAND", "SONRADAN VERİLMİŞTİR"

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

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

7. The endorsements referred to in paragraph 5 and 6 shall be inserted in the "Remarks" box on the EUR.1 certificate.

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

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

10. The provisions of paragraph 2 to 9 above shall apply, *mutatis mutandis*, to the evidence of origin made out by approved exporters under the conditions set out in Article 13.

ARTICLE 10

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

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

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting State to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

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

- indicate the place and date of exportation of the goods to which the EUR 1 certificate relates

- certify that no EUR. 1 certificate was issued at the time of exportation of the goods in question and state the reasons.

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

ARTICLE 11

1. EUR.1 certificates shall be made out on the form, a specimen of which is given in Annex III to this Protocol. This form shall be printed in one or more of the official languages of the States Parties to this Agreement or in English. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.
2. The EUR.1 certificate shall be 210 x 297 millimetres. A tolerance of up to plus 8 millimetres or minus 5 millimetres in the length may be allowed. The paper used shall be white-sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The States Parties to this Agreement may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 certificate must include a reference to such approval. Each EUR.1 certificate 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, whether or not printed, by which it can be identified.

ARTICLE 12

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

that the goods meet the conditions required for the implementation of the Agreement.

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

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

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

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

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

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

- (a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or:
- (b) a certificate issued by the customs authorities of the transit country containing:
 - an exact description of the goods,
 - the date of unloading and reloading of the goods and, where applicable, the names of the ships,

- certified proof of the conditions under which the goods have stayed in the transit country;

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

ARTICLE 13

1. Notwithstanding paragraphs 1 to 7 of Article 9 and paragraphs 1, 4, and 5 of Article 10, a simplified procedure for the issue of the documentation relating to the evidence of origin shall be applicable under the terms of the provisions set out below.

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

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

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

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

- (a) either be endorsed beforehand with the stamp of the competent customs office of the exporting State and the handwritten or non-handwritten signature of an official of that office; or
- (b) be endorsed by the approved exporter with a special stamp which has been approved by the

customs authorities of the exporting State and corresponds to the specimen given in Annex V to this Protocol; this stamp may be preprinted on the form.

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

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in Box 7, "Remarks", of the EUR.1 certificate: "Simplified procedure", "Yksinkertaistettu menettely", "Procédure simplifiée", "Vereinfachtes Verfahren", "Einföldud afgreidsla", "Procedura simplificata", "Forenklet prosedyre", "Förenklad procedur", "Basitleştirilmiş prosedür". The approved exporter shall if necessary indicate in Box 13, "Request for verification", the name and address of the customs authority competent to verify the EUR.1 certificate.

6. In the case referred to in paragraph 3, the approved exporter shall also enter in box 7 of the EUR.1 certificate one of the following phrases:

"LT certificate valid until ...",
 "LT-todistus voimassa ... saakka",
 "certificat LT valable jusqu'au ...",
 "LT-Certificat gültig bis ...",
 "LT-skírteini gildir til ...",
 "certificato LT valido fino a ...",
 "LT-sertifikat gyldig til ...",
 "LT-certifikat giltigt till ...",
 "LT sertifikasıtarihine değin geçerlidir,

(date indicated in numerals),

and a reference to the authorization under which the relevant LT certificate has been issued.

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

7. Notwithstanding paragraphs 1 and 3 of Article 12, the LT certificate must be submitted to the customs office of import at or before the first importation of any goods to which it relates. When the importer carries out the customs clearance at several customs offices in the State of importation, the customs authorities may request him to produce a copy of the LT certificate to all of those offices.

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

- (a) when an invoice includes both goods originating in a State Party to this Agreement and non-originating goods, the exporter shall distinguish clearly between these two categories;
- (b) the exporter shall state on each invoice the number of the LT certificate which covers the goods and the date of expiry of the certificate and the name(s) of the country or countries in which the goods originate.

The statement on the invoice made by the exporter of the number of the LT certificate with the indication of the country of origin shall constitute a declaration that the goods fulfil the conditions laid down in this Protocol for the acquisition of preferential origin status in trade between the States Parties to this Agreement.

The customs authorities of the exporting State may require that the entries, which, under the above provisions, must appear on the invoice, be supported by the manuscript signature followed by the name of the signatory in clear script;

- (c) the description and the designation of the goods on the invoice shall be in sufficient detail to show clearly that the goods are also listed on the LT certificate to which the invoice refers;
- (d) the invoices can be made out only for the goods exported during the period of validity of the relevant LT certificate. They may however be produced at the import customs office within four months of the date of their being made out by the exporter.

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

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

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

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

- (a) have a reference to the approved exporter's authorization number, or
- (b) be endorsed by the approved exporter with the special stamp referred to in paragraph 4 (b) which has been approved by the customs authorities of the exporting State. This stamp may be preprinted on the invoice.

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

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

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

- (a) the conditions under which the applications for EUR.1 certificates or for LT certificates are made or under which the declaration concerning the origin of the goods is made on the invoice;
- (b) the conditions under which these applications, as well as a copy of the invoices referring to an LT certificate and of the invoices bearing the exporter's declaration, are kept for at least two years. In the case of LT certificates or invoices referring to an LT certificate, this period shall begin from the date of expiry of validity of the LT certificate. These provisions

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

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

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

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

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

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

ARTICLE 14

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

ARTICLE 15

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

He shall undertake to submit at the request of the appropriate authorities, any supplementary evidence they may require for the purpose of establishing the correctness

of the originating status of the goods eligible for tariff treatment and shall undertake to agree to any inspection of his accounts and to any check on the processes of the obtaining of the above goods, carried out by the said authorities.

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

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

ARTICLE 16

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

- (a) an exporter has consigned these goods from an EFTA State or from Turkey to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in Turkey or in an EFTA State;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Turkey or to an EFTA State in the state in which they were sent for exhibition;
- (d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public

show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

ARTICLE 17

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

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

3. The customs authorities of the States Parties to this Agreement shall provide each other, through the EFTA Secretariat, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates.

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

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

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

ARTICLE 18

1. Subsequent verifications of EUR.1 certificates and of exporters' declarations made on invoices shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

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

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

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

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

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Sub-Committee on customs and origin matters referred to in Article 26. The decisions shall be taken by the Joint Committee.

For the purpose of the subsequent verification of EUR.1 certificates, the customs authorities of the exporting State must keep the export documents, or copies of EUR.1 certificates used in place thereof, for at least two years.

TITLE III

Final provisions

ARTICLE 19

The States Parties to this Agreement shall each take the steps necessary to implement this Protocol.

ARTICLE 20

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

ARTICLE 21

Goods which conform to the provisions of Title I and which on the date of entry into force of the Agreement are either being transported or are being held in a State Party to this Agreement in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission - within four months from that date - to the customs authorities of the importing State of an evidence of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

ARTICLE 22

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

ARTICLE 23

1. Without prejudice to the provisions of Protocol A, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or completed, can only be the subject of drawback of customs duty or

benefit from an exemption of customs duty of whatever kind when products originating in a State Party to this Agreement are concerned.

2. In this Article, the term "customs duty" also means charges having an effect equivalent to customs duty.

ARTICLE 24

1. Where, by virtue of this Agreement, imports into an EFTA State are to be treated differently from imports covered by the EFTA Convention, the treatment provided for by this Agreement shall be applied to all products which are accompanied by evidence of origin referred to in paragraph 1 of Article 8, issued or made out in Turkey, or by any such evidence of origin issued in an EFTA State and bearing the expression "EFTA-Turkey Trade".

2. An exporter in an EFTA State or his representative shall enter the expression "EFTA-Turkey Trade" on the evidence of origin in trade between EFTA States in cases where products have obtained their originating status by virtue of this Agreement by use of materials originating in Turkey.

3. Notwithstanding the provisions of paragraph 1, products originating in an EFTA State which are re-exported from Turkey, shall benefit at import into an EFTA State from treatment equal to that which they would have received had they been sent directly from one EFTA State to another. The products must be in the same state or have undergone no working or processing in Turkey going beyond that referred to in paragraph 5 of Article 5. This treatment will be granted only on submission to the customs authorities of the importing EFTA State of an EUR.1 certificate, issued by the appropriate customs office in Turkey, in which the expression "Application Article 24.3" has been inserted and authenticated by the stamp of the said office.

ARTICLES 25

(This Protocol does not contain an Article 25)

ARTICLE 26

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with paragraph 5 of Article 26 of the Agreement to assist it in carrying out its duties and to ensure a continuous information and consultation process between experts.

It shall be composed of experts from the States Parties to the Agreement responsible for questions related to origin rules.

ARTICLE 27

For the purpose of implementing sub-paragraph (b) (ii) of Article 1 any product originating in a State Party to this Agreement shall, on exportation to another State Party to this Agreement, be treated as a non-originating product during the period or periods in which the last-mentioned State Party to this Agreement applies the rate of duty applicable to third countries or any corresponding safeguard measure to such products in accordance with this Agreement.

ANNEX I

EXPLANATORY NOTES

Note 1 - Article 1

The term "State Party to this Agreement" shall also cover the territorial waters of this State.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State Party to this Agreement to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 - Articles 1, 2 and 4

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in a State Party to this Agreement except as provided for in Article 2.

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

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

Note 3 - Articles 1 and 2

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

Note 4 - sub-paragraph (f) of Article 4

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

- (a) which are registered or recorded in a State Party to this Agreement;

- (b) which sail under the flag of a State Party to this Agreement;
- (c) which are at least 50 per cent owned by nationals of a State Party to this Agreement or by a company with its head office in such a State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a State Party to this Agreement and of which, in addition, in the case of partnerships or limited companies, at least half of the capital belongs to such a State or to public bodies or nationals of such a State;
- (d) of which the captain and officers are all nationals of a State Party to this Agreement;
- (e) of which at least 75 per cent of the crew are nationals of a State Party to this Agreement.

Note 5 - Articles 4 and 5

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the Nomenclature of the Harmonized System. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System within a single heading, the whole constitutes the unit of qualification,
- when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

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

Note 5a - sub-paragraph (h) of Article 4

In the case of used tyres, the term "used articles collected there , fit only for the recovery of raw materials" does not only cover used tyres fit only for the recovery of raw materials but also used tyres fit only for retreading or for use as waste.

Note 6 - Paragraph 2 of Article 5

The Introductory Notes to Annex II shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex II but are subject instead to the change of heading rule set out in paragraph 2 of Article 5.

Note 7 - Article 6

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

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

Note 8 - Paragraph 1 of Article 8

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

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

Note 9 - Paragraph 1 of Article 17 and Article 22

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

Note 10 - Article 23

"Drawback of customs duty or exemption from customs duty of whatever kind" shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

"Products used in manufacture" shall mean any products in respect of which a "drawback of customs duty or exemption from customs duty of whatever kind" is requested as a result of the export of originating products for which an EUR.1 certificate, an LT certificate or the invoices referring to the LT certificate, or an invoice bearing the exporter's declaration are issued or made out.

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

INTRODUCTORY NOTES

General

Note 1

- 1.1 The first two columns in the List describe the products obtained. The first column gives the heading number, or the Chapter number, used in the Harmonized System and the second column gives the description of goods used in that System for that heading or Chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rule in column 3 or column 4 only applies to the part of that heading or Chapter as described in column 2.
- 1.2 Where several heading numbers are grouped together in column 1 or a Chapter is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 or column 4 applies to all products which, under the Harmonized System, are classified within headings of the Chapter or within any of the headings grouped together in column 1.
- 1.3 Where there are different rules in the List applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3 or column 4.
- 1.4 For the products of Chapters 84 and 91 inclusive, if no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 2

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

- 2.2 The term "material" covers any "ingredient", "raw material", "component" or "part", etc., used in the manufacture of the product.
- 2.3 The term "product" refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

- 3.1 In the case of any heading not in the List or any part of a heading that is not in the List, the "change of heading" rule set out in paragraph 2 of Article 5 applies. If a "change of heading" condition applies to any entry in the List, then it is contained in the rule in column 3.
- 3.2 The working or processing required by a rule in column 3 or column 4 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 or column 4 likewise apply only to the non-originating materials used.
- 3.3 Where a rule states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading including other materials of heading No..." means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the List may be used.
- 3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own List rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.
 - **For example:**
an engine of heading No. 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading No. 7224.

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

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

Note 4

- 4.1 The rule in the List represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at later stage is not.
- 4.2 When a rule in the List specifies that a product may be manufactured from more than one material, this means that any one or more of the materials may be used. It does not require that all be used.

- *For example:*

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

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

- *For example:*

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used

also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

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

- For example:
The rule for heading No. 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.
- For example:
In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-wovens cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is the fibre stage.

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

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

Textiles

Note 5

- 5.1 The term "natural fibres" is used in the List to refer to fibres other than artificial or synthetic fibres and is restricted to the stages before spinning takes place, including waste and unless otherwise specified, the term "natural

fibres" includes fibres that have been carded, combed or otherwise processed but not spun.

- 5.2 The term "natural fibres" includes horsehair of heading No. 0503, silk of headings Nos. 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings Nos. 5101 to 5105, the cotton fibres of headings Nos. 5201 to 5203 and the other vegetable fibres of headings Nos. 5301 to 5305.
- 5.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the List to describe the materials not classified within Chapters 50 to 63 which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4 The term "man-made staple fibres" is used in the List to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos. 5501 to 5507.

Note 6

- 6.1 In the case of the products classified within those headings in the List to which reference is made to this Introductory Note, the conditions set out in column 3 of the List shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also paragraphs 3 and 4 of Note 6 below).
- 6.2 However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,

- coconut, abaca, ramie and other vegetable textile fibres,
 - synthetic man-made filaments,
 - artificial man-made filaments,
 - synthetic man-made staple fibres,
 - artificial man-made staple fibres.
-
- *For example:*
A yarn of heading No. 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.
-
- *For example:*
A woollen fabric of heading No. 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric
-
- *For example:*
Tufted textile of heading No. 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.
-
- *For example:*
If the tufted textile concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.
-
- *For example:*
A carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

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

Note 7

- 7.1 In the case of those textile products, which are marked in the List by a footnote referring to this Introductory Note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the List in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 7.2 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of paragraph 3 of Note 4.
- 7.3 In accordance with paragraph 3 of Note 4, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.
- For example:
If a rule in the List says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.
- 7.4 Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

- - - - -

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
03.02 to 03.05	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
ex 04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used must be wholly obtained - any fruit juice (except those of pineapple, lime or grapefruit) of heading No. 20.09 used must already be originating, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
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 derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 17.02	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No. 17.02

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
17.04	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
18.06	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
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. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included:	
	- Malt extract	Manufacture from cereals of Chapter 10
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 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 - except for those containing more than 20% by weight of crustaceans, molluscs or other aquatic invertebrates, sausages and the like or meat and meat offal of any kind, including fats of any kind or origin; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
19.03	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. 11.08
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: <ul style="list-style-type: none"> - Not containing cocoa: - Cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared - Other 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos. 20.01, 20.04 and 20.05 and uncooked, boiled or steamed sweet corn, frozen, of heading No. 07.10, may not be used</p> <p>Manufacture in which:</p>

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
	Containing cocoa	<ul style="list-style-type: none"> - all the cereals and their derivatives (except maize of the species "Zea Indurata" and durum wheat and their derivatives) used must be wholly obtained, and - the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product <p>Manufacture from materials not classified within heading No. 18.06, provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</p>
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11 ¹
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 21.04	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos. 20.02 to 20.05

¹ However, until 30 November 1993, maize flour ("masa" flour), obtained by the "nixtamalization" method (alkaline cooking and steeping), may be used

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 22.02	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09; containing sugar or milk or milkfats	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, - provided the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product, and - any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any material derived from grapes used must be wholly obtained
ex 22.08	Liqueurs and other spirituous beverages containing added sucrose, invert sugar, eggs or egg yolks	<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, and - all the grapes or any material derived from grapes used must be wholly obtained <p>OR</p> <ul style="list-style-type: none"> - if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume
ex 25.04	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 25.15	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite	Calcination of dolomite not calcined
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 25.20	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 25.24	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 25.25	Mica powder	Grinding of mica or mica waste
ex 25.30	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Manufacture from materials of any heading

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Manufacture from materials of any heading
ex 27.12	Refined petroleum jelly	Manufacture from unrefined petroleum jelly
ex 27.12	Paraffin wax	Manufacture from slack wax or scale wax
ex 27.12	Micro-crystalline petroleum wax, slack wax, purified ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Manufacture from crude ozokerite
ex Ch.28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for headings ex 28.11, ex 28.33 and ex 28.40 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 28.11	Sulphur trioxide	Manufacture from sulphur dioxide
ex 28.33	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 28.40	Sodium perborate	Manufacture from disodium tetraborate pentahydrate

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 29	Organic chemicals, except for headings Nos. ex 29.05, 29.15, ex 29.32, 29.33 and 29.34, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No. 29.05. However, metal alcoholates of this heading may be used, provided their value does not exceed 20% of the ex-works price of the product
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.15 and 29.16 used may not exceed 20% of the ex-works price of the product
ex 29.32	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No. 29.09 used may not exceed 20% of the ex-works price of the product
ex 29.32	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading, including other materials of heading No. 29.32
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32 and 29.33 used may not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
29.34	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos. 29.32, 29.33 and 29.34 used may not exceed 20% of the ex-works price of the product
ex Ch. 30	Pharmaceutical products, except for headings Nos. 30.02, 30.03 and 30.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product
	- Other	
	- Human blood	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.02 (cont'd)	— Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product
	— Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product
	-- Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product
	— Other	Manufacture from materials of any heading, including other materials of heading No. 30.02. The materials of this description may also be used, provided their value does not exceed 20% of the ex- works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
30.03 and 30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06)	Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials of heading No. 30.03 or 30.04 may be used provided their value, taken together, does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 31	Fertilisers except for heading No. ex 31.05 for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - Sodium nitrate - Calcium cyanamide - Potassium sulphate - Magnesium potassium sulphate	Manufacture in which: - all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for headings Nos. ex 32.01 and 32.05, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 32.01	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ¹	Manufacture from materials of any heading, except headings Nos. 32.03 and 32.04 provided the value of any material classified in heading No. 32.05 does not exceed 20% of the ex-works price of the product
ex Ch. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No. 33.01, for which the rule is set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" ² in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product

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

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for heading No. 34.04, for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
34.04	Artificial waxes and prepared waxes:	
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials not classified in heading No. 34.04 or in Chapter 29
	- Other	Manufacture from materials of any heading, except: <ul style="list-style-type: none"> - Hydrogenated oils having the character of waxes of heading No. 15.16 - Fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No. 15.19 - Materials of heading No. 34.04 However, these materials may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos. 35.05 and ex 35.07 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No. 35.05
	- Other	Manufacture from materials of any heading, except those of heading No. 11.08
ex 35.07	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Ch. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex Ch. 37	Photographic or cinematographic goods; except for headings Nos. 37.01, 37.02 and 37.04 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
37.01 (cont'd)	- Instant print film for colour photography, in packs	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials from heading No. 37.02 may be used provided their value does not exceed 30% of the ex- works price of the product
	- Other	Manufacture in which all the materials used are classified within a heading other than heading No. 37.01 or 37.02. However, materials which are classified within heading No. 37.01 and 37.02 may be used provided their value taken together does not exceed 20% of the ex-works price of the product
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper- board or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified in a heading other than heading No. 37.01 or 37.02
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified in a heading other than headings Nos. 37.01 to 37.04
ex Ch. 38	Miscellaneous chemical products; except for headings Nos. ex 38.01, ex 38.03, ex 38.05, ex 38.06, ex 38.07, 38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 for which the rules are set out below	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product
ex 38.01	Colloidal graphite in suspension in oil and semicolloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 38.01	Graphite in paste form, being a mixture of more than 30% by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No. 34.03 used does not exceed 20% of the ex-works price of the product
ex 38.03	Refined tall oil	Refining of crude tall oil
ex 38.05	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 38.06	Ester gums	Manufacture from resin acids
ex 38.07	Wood pitch (wood tar pitch)	Distillation of wood tar
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23	Miscellaneous chemical products: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No. 38.11	Manufacture in which the value of all the materials of heading No. 38.11 used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
38.08 to 38.14, 38.18 to 38.20, 38.22 and 38.23 (cont'd)	<ul style="list-style-type: none"> - The following of heading No. 38.23: - Prepared binders for foundry moulds or cores based on natural resinous products - Naphthenic acids, their water insoluble salts and their esters - Sorbitol other than that of heading No. 29.05 - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts - Ion exchangers - Getters for vacuum tubes - Alkaline iron oxide for the purification of gas - Ammoniacal gas liquors and spent oxide produced in coal gas purification - Sulphonaphthenic acids, their water insoluble salts and their esters - Fusel oil and Dippel's oil - Mixtures of salts having different anions - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>
ex 39.01 to 39.15	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No. ex 39.07 for which the rule is set out below:	<p>Manufacture in which the value of the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.01 to 39.15 (cont'd)	- Addition products homopolymerization	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product¹
	- Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
ex 39.07	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product
ex 39.16 to 39.21	Semi-manufactures and articles of plastics, except for headings Nos. ex 39.16, ex 39.17 and ex 39.20, for which the rules are set out below: <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 	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 39.16 to 39.21 (cont'd)	- Other: -- Addition products homopolymerization	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product ¹
	-- Other	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
ex 39.16 and ex 39.17	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50% of the ex-works price of the product, and - the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product
ex 39.20	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
39.22 to 39.26	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 40.01	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber

¹ In the case of the products composed of materials classified within both heading Nos. 39.01 to 39.06, on the one hand, and within heading Nos. 39.07 to 39.11, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50% of the ex-works price of the product
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:	
	- Retreaded pneumatic, solid or cushion, of rubber tyres	Retreading of used tyres
	- Other	Manufacture from materials of any heading, except those of heading No. 40.11 or 40.12
ex 40.17	Articles of hard rubber	Manufacture from hard rubber
ex 41.02	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
41.04 to 41.07	Leather, without hair or wool, other than leather of heading No. 41.08 or 41.09	Retanning of pre-tanned leather OR Manufacture in which all the materials used are classified in a heading other than that of the product
41.09	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings Nos. 41.04 to 41.07 provided its value does not exceed 50% of the ex-works price of the product
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 43.02 (cont'd)	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No. 43.02
ex 44.03	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 44.08	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger- jointed	Splicing, planing, sanding or finger-jointing
ex 44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
ex 44.09	Beadings and mouldings	Beading or moulding
ex 44.10 to ex 44.13	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 44.18	Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified in a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used
ex 44.18	Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No. 44.09
45.03	Articles of natural cork	Manufacture from cork of heading No. 45.01
ex 48.11	Paper and paperboard, ruled, lined or squared only	Manufacture from paper making materials of Chapter 47
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper making materials of Chapter 47
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paper- board, containing an assortment of paper stationery	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.18	Toilet paper	Manufacture from paper- making materials of Chapter 47

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.20	Letter pads	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper making materials of Chapter 47
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified in heading No. 49.09 or 49.11
49.10	Calendars of any kind, printed, including calendar blocks: <ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product <p>Manufacture from materials not classified in heading No. 49.09 or 49.11</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
55.01 to 55.07	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Ch.50 to 55	Yarn, monofilament and thread	Manufacture from ¹ : <ul style="list-style-type: none"> - Raw silk, silk waste, carded or combed or otherwise processed for spinning, - Other natural fibres, not carded, combed or otherwise processed for spinning, - Chemical materials or textile pulp, or - Paper making materials
ex Ch.50 to 55	Woven fabrics: <ul style="list-style-type: none"> - Incorporating rubber thread 	Manufacture from single yarn ¹

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 50 to 55 (cont'd)	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, - 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, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>
ex Ch. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for headings Nos. 56.02, 56.04, 56.05 and 56.06, for which the rules are set out below	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Coir yarn, - Natural fibres, - Chemical materials or textile pulp, or - Paper making materials
56.02	Felt, whether or not impregnated, coated, covered or laminated:	

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.02 (cont'd)	- Needleloom felt	<p>Manufacture from¹:</p> <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. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres made from casein, or - Chemical materials or textile pulp
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	- Other	Manufacture from ¹ :

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
56.04 (cont'd)		<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
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹ : <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
56.06	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹ : <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
Ch.57	Carpets and other textile floor coverings:	
	- Of needleloom felt	Manufacture from ¹ :

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 57 (cont'd)		<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. 54.02, - Polypropylene fibres of heading No. 55.03 or 55.06, or - Polypropylene filament tow of heading No. 55.01, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product</p>
	- Of other felt	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
	- Other	<p>Manufacture from¹:</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 Ch.58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for headings Nos. 58.05 and 58.10; the rule for heading No. 58.10 is set out below:	
	- Combined with rubber thread	Manufacture from single yarn ¹

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex Ch. 58 (cont'd)	- Other	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, 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>
58.10	Embroidery in the piece, in strips or in motifs	<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, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.02 (cont'd)	<ul style="list-style-type: none"> - Containing not more than 90% by weight of textile materials - Other 	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	Manufacture from yarn
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹
59.05	Textile wall coverings:	
	<ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other 	<p>Manufacture from yarn</p> <p>Manufacture from¹:</p>

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
59.05 (cont'd)		<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 <p>OR</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, 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>
59.06	Rubberised textile fabrics, other than those of heading No. 59.02:	
	- Knitted or crocheted fabrics	<p>Manufacture from¹:</p> <ul style="list-style-type: none"> - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Manufacture from chemical materials
	- Other	Manufacture from yarn
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn

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

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 59.08	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	
	- Polishing discs or rings other than of felt of heading No. 59.11	Manufacture from yarn or waste fabrics or rags of heading No. 63.10
	- Other	Manufacture from ¹ : - Coir yarn, - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 60	Knitted or crocheted fabrics	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
Ch. 61	Articles of apparel and clothing accessories, knitted or crocheted:	
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ²

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

² See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 61 (cont'd)	- Other	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp
ex Ch. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for headings Nos. ex 62.02, ex 62.04, ex 62.06, ex 62.09, ex 62.10, 62.13, 62.14, ex 62.16 and ex 62.17 for which the rules are set out below	Manufacture from yarn ²
ex 62.02, ex 62.04, ex 62.06, ex 62.09 and ex 62.17	Women's, girls' and babies' clothing and "other made up clothing accessories", embroidered	Manufacture from yarn 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 ²
ex 62.10, ex 62.16 and ex 62.17	Fire resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ² 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 ²
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - 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 ²

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

² See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
62.13 and 62.14 (cont'd)	- Other	Manufacture from unbleached single yarn ^{1,2}
ex 62.17	Interlinings for collars and cuffs, cut out	Manufacture in which: - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
63.01 to 63.04	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of non-wovens - Other: -- Embroidered	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp Manufacture from unbleached single yarn ^{1,3} OR Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	-- Other	Manufacture from unbleached single yarn ^{1,3}
63.05	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹ : - Natural fibres, - Man-made staple fibres not carded or combed or otherwise processed for spinning, or - Chemical materials or textile pulp

- 1 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6
- 2 See Introductory Note 7
- 3 For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape), see Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
63.06	Tarpaulins, sails for boats, sail-boards or landcraft, awnings, sun-blinds, tents and camping goods:	
	- Of non-wovens	Manufacture from ¹ : - Natural fibres, or - Chemical materials or textile pulp
	- Other	Manufacture from unbleached single yarn ¹
ex 63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set
64.01 to 64.05	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No. 64.06
65.03	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	Manufacture from yarn or textile fibres ²

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

2 See Introductory Note 7

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 68.03	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 68.12	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading
ex 68.14	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
70.06	Glass of heading No. 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No. 70.01
70.07	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No. 70.01
70.08	Multiple-walled insulating units of glass	Manufacture from materials of heading No. 70.01
70.09	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No. 70.01

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
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	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>OR</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p>
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)	<p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>OR</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50% of the ex-works price of the product</p> <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>
ex 70.19	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> - Uncoloured slivers, rovings, yarn or chopped strands, or - Glass wool
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
71.06, 71.08 and 71.10	Precious metals: - Unwrought	Manufacture from materials not classified in heading No. 71.06, 71.08 or 71.10 OR Electrolytic, thermal or chemical separation of precious metals of heading No. 71.06, 71.08 or 71.10 OR Alloying of precious metals of heading No. 71.06, 71.08 or 71.10 with each other or with base metals
	- Semi-manufactured or in powder form (All)	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
71.17	Imitation jewellery	Manufacture in which all the materials used are classified in a heading other than that of the product OR Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No. 72.01, 72.02, 72.03, 72.04 or 72.05

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
72.08 to 72.16	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No. 72.07
ex 72.18, 72.19 to 72.22	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No. 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading No. 72.18
ex 72.24, 72.25 to 72.27	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No. 72.24
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No. 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading No. 72.24
ex 73.01	Sheet piling	Manufacture from materials of heading No. 72.06
73.02	Railway or tramway track construction material of iron or steel, the following: rails, checkrails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No. 72.06

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No. 72.06, 72.07, 72.18 or 72.24
ex 73.07	Tube or pipe fittings of stainless steel (ISO No. X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sand-blasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified in a heading other than that of the product. However, welded angles, shapes and sections of heading No. 73.01 may not be used
ex 73.15	Skid-chains	Manufacture in which the value of all the materials of heading No. 73.15 used does not exceed 50% of the ex-works price of the product
ex 73.22	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No. 73.22 used does not exceed 5% of the ex-works price of the product
ex Ch. 74	Copper and articles thereof except for headings Nos. 74.01 to 74.05; the rule for heading No. ex 74.03 is set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 74.03	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Ch. 75	Nickel and articles thereof, except for headings Nos. 75.01 to 75.03	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 76	Aluminium and articles thereof, except for headings Nos. 76.01, 76.02 and ex 76.16; the rules for headings Nos. 76.01 and ex 76.16 are set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Ch. 78	Lead and articles thereof except for headings Nos. 78.01 and 78.02; the rules for heading No. 78.01 are set out below	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
78.01	Unwrought lead:	
	- Refined lead	Manufacture from "bullion" or "work" lead
	- Other	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 78.02 may not be used
ex Ch. 79	Zinc and articles thereof, except for headings Nos. 79.01 and 79.02; the rule for heading No. 79.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 79.02 may not be used
ex Ch. 80	Tin and articles thereof, except for headings Nos. 80.01, 80.02 and 80.07; the rule for heading No. 80.01 is set out below	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
80.01	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No. 80.02 may not be used
ex Ch. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the product used does not exceed 50% of the ex-works price of the product
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings Nos. 82.02 to 82.05. However, tools of headings Nos. 82.02 to 82.05 may be incorporated into the set provided their value does not exceed 15% of the ex-works price of the set
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth-boring tools	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product
82.08	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
ex 82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 83.06	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No. 83.06 may be used provided their value does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex Ch. 84	Nuclear reactors ¹ , boilers, machinery and mechanical appliances; parts thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 84.02, 84.03, ex 84.04, 84.06 to 84.09, 84.11, 84.12, ex 84.13, ex 84.14, 84.15, 84.18, ex 84.19, 84.20, 84.23, 84.25 to 84.30, ex 84.31, 84.39, 84.41, 84.44 to 84.47, ex 84.48, 84.52, 84.56 to 84.66, 84.69 to 84.72, 84.80, 84.82, 84.84 and 84.85	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

¹ For nuclear fuel elements of heading No. 84.01, the rule in column (3) does not apply until 31 December 1993. However, materials classified in heading No. 84.01 may be used provided their value does not exceed 5% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.03 and ex 84.04	Central heating boilers other than those of heading No. 84.02 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No. 84.03 or 84.04. However, materials which are classified in heading No. 84.03 or 84.04 may be used provided their value, taken together, does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.06	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.11	Turbo-jets, turbo-propellers and other gas turbines	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
84.12	Other engines and motors	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 84.13	Rotary positive displacement pumps	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 84.14	Industrial fans, blowers and the like	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 84.19	Machines for the wood, paper pulp and paperboard industries	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
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	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
84.25 to 84.28	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, and - where, within the above limit, the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.29	Self-propelled bulldozers, angledozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	
		- where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the value of the materials classified in heading No. 84.31 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 84.31	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.39 (cont'd)		- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <p>- in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and</p> <p>- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 25% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>
84.44 to 84.47	Machines of these headings for use in the textile industry	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex 84.48	Auxiliary machinery for use with machines of headings Nos. 84.44 and 84.45	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:			

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3) or (4)
84.52 (cont'd)	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	<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, and - the thread tension, crochet and zigzag mechanisms used are already originating
	- Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.56 to 84.66	Machine-tools and machines and their parts and accessories of headings Nos. 84.56 to 84.66	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.69 to 84.72	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
84.82	Ball or roller bearings	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex Ch. 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling under the following headings or parts of headings for which the rules are set out below: 85.01, 85.02 ex 85.18, 85.19 to 85.29, 85.35 to 85.37, ex 85.41, 85.42, 85.44 to 85.48	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.01	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.03 are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.02	Electric generating sets and rotary converters	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.01 or 85.03, taken together, are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and		Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.18 (cont'd)		<ul style="list-style-type: none"> - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 		
85.19	Turntables (record-decks), record-players, cassette- players and other sound reproducing apparatus, not incorporating a sound re- cording device:	Manufacture: Manufacture in <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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 		
	<ul style="list-style-type: none"> - Electric gramophones 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.19 (cont'd)	- 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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.20	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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 		
		<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.21	Video recording or reproducing apparatus	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 the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
85.22	Parts and accessories of apparatus of headings Nos. 85.19 to 85.21	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.24	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.23 are only used up to a value of 5% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where the value of all the non-originating materials used does not exceed the value of the originating materials used, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product	Manufacture in which: - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: <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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.28 (cont'd)	- Video recording or re- producing apparatus in- corporating 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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.28 (cont'd)	- 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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28		
	- Suitable for use solely or principally with video recording or reproducing apparatus	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
85.29 (cont'd)	- 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, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product 		<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 25% of the ex-works price of the product, and - the value of all the transistors of heading No. 85.41 used does not exceed 3% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.35 and 85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
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	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 85.38 are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 85.41	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to the value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
85.42	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, and - where, within the above limit, the materials classified in heading No. 85.41 or 85.42, taken together, are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3) or (4)
85.46	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
86.01 to 86.07	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Ch. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex Ch. 87 (cont'd)	87.09 to 87.11, ex 87.12, 87.15 and 87.16			
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and - where, within the above limit, the materials classified under the same heading as the product are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.10	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity:		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.11 (cont'd)	— Not exceeding 50cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product</p>
	— Exceeding 50cc	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.11 (cont'd)	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 87.12	Bicycles without ball bearings	Manufacture from materials not classified in heading No. 87.14	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
87.15	Baby carriages and parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
88.01 and 88.02	Balloons and dirigibles; aircraft; spacecraft and spacecraft launch vehicles	Manufacture in which all the materials used are classified in a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.03	Parts of goods of heading No. 88.01 or 88.02	Manufacture in which the value of all the materials of heading No. 88.03 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
88.04	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:		
	- Rotochutes	Manufacture from materials of any heading including other materials of heading No. 88.04	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 88.04 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No. 88.05 used does not exceed 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Ch. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified in a heading other than that of the product. However, hulls of heading No. 89.06 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Ch. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling under the following headings or parts of headings for which the rules are set out below: 90.01, 90.02, 90.04, ex 90.05, ex 90.06, 90.07, 90.11, ex 90.14, 90.15 to 90.20 and 90.24 to 90.33	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.04	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
ex 90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product,	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
ex 90.05 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 		
ex 90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture:		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
		- in which the value of all the materials used does not exceed 40% of the ex-works price of the product,		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex 90.06 (cont'd)		<ul style="list-style-type: none">- where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and- where the value of all the non-originating materials used does not exceed the value of the originating materials used	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		
		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.11	Compound optical microscopes, including those for microphotography, microcinematography or microprojection	<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 in the same heading as the product are only used up to a value of 5% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 90.14	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3) or (4)
90.15	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
90.16	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
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.18 (cont'd)	- Dentists' chairs incorporat- ing dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No. 90.18	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
	- Other	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.19	Mechano-therapy appliances; massage apparatus; psycho- logical aptitude-testing ap- paratus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respira- tion apparatus	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex- works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
90.19 (cont'd)		<ul style="list-style-type: none"> - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3) or (4)
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:			
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
	- Other	Manufacture: Manufacture in - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.15; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
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	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.32	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product		
90.33	Parts and accessories (not specified or included 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		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>	
(1)	(2)	(3)	or (4)
ex Ch. 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 91.05, 91.09 to 91.13	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
91.05	Other clocks	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
91.09	Clock movements, complete and assembled	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where the value of all the non-originating materials used does not exceed the value of the originating materials used		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in heading No. 91.14 are only used up to a value of 5% of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)

91.11 Watch cases and parts thereof

- | | |
|---|--|
| <p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p> |
|---|--|

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>		
(1)	(2)	(3)	or	(4)
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - in which the value of all the materials used does not exceed 40% of the ex-works price of the product, and - where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 5% of the ex-works price of the product 		Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof:			
	<ul style="list-style-type: none"> - Of base metal, whether or not plated, or clad with precious metal 	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>		
	<ul style="list-style-type: none"> - Other 	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>		

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
Ch. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Ch. 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 94.01 and ex 94.03	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which the value of all the materials used are classified in a heading other than that of the product OR Manufacture from cotton cloth already made up in a form ready for use of heading No. 94.01 or 94.03, provided: <ul style="list-style-type: none"> - its value does not exceed 25% of the product, and - all the other materials used are already originating and are classified in a heading other than heading No. 94.01 or 94.03
94.05	Lamps and lighting fittings including searchlights and 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
94.06	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (excluding table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture from materials not classified in the same heading as the product. However, roughly shaped blocks for making golf clubs heads may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading, may be used provided their value does not exceed 5% of the ex-works price of the product
ex 96.01 and ex 96.02	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 96.03	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15% of the ex-works price of the set
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of the product
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09	Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5% of the ex-works price of the product
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: - all the materials used are classified in a heading other than that of the product, and - the value of all the materials used does not exceed 50% of the ex-works price of product
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:	

<i>HS Heading No.</i>	<i>Description of product</i>	<i>Working or processing carried out on non-originating materials that confers originating status</i>
(1)	(2)	(3)
96.13 (cont'd)	- Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 30% of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of heading No. 96.13 used does not exceed 5% of the ex-works price of the product
ex 96.14	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks

ANNEX III TO PROTOCOL B

MOVEMENT CERTIFICATE

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		
		and		
		(Insert appropriate countries, group of countries or territories)		
6. Transport details (Optional)		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
		7. Remarks		
1) If goods are not packed, indicate number of articles or state "in bulk" as appropriate.	8. Item number; marks and numbers; number and kind of packages (1); description of goods		9. Gross weight (kg) or other measure (litres, c.u.m., etc.)	
			10. Invoices (Optional)	
2) Complete only where the regulations of the exporting country or territory require.	11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) Form _____ No. _____ Customs office _____ Issuing country or territory _____ _____ Date _____ _____ (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: _____ _____ (Signature)	

Stamp

13. REQUEST FOR VERIFICATION, to 	14. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested.	Verification carried out shows that this certificate (1)
	<input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.
	<input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).
<hr/> <div style="display: flex; justify-content: space-between;"> (Place and date) Stamp </div>	<hr/> <div style="display: flex; justify-content: space-between;"> (Place and date) Stamp </div>
<hr/> <div style="text-align: center;">(Signature)</div>	<hr/> <div style="text-align: center;">(Signature)</div>

(1) Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

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

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

DECLARATION BY THE EXPORTER

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

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

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

SUBMIT the following supporting documents (1):

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

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

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

ANNEX IV TO PROTOCOL B

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

I the undersigned exporter of the goods covered by this document declare that except where otherwise indicated¹ the goods meet the conditions required to obtain originating status in preferential trade with

.....²

and that the country of origin of the goods is

.....^{2,3}

.....
(Place and date)

.....
(Signature)

(The signature must be followed by the name
of the signatory in clear script)

¹ When an invoice also includes products not originating in Austria, Finland, Iceland, Norway, Sweden, Switzerland or Turkey the exporter must clearly indicate them.

² Austria, Finland, Iceland, Norway, Sweden, Switzerland or Turkey.

³ Reference can be made to a specific column of the invoice in which the country of origin of each product is entered.

ANNEX IV TO PROTOCOL B

The declaration referred to in sub-paragraphs 1 (b) and (c) of Article 8 in Finnish, French, German, Icelandic, Italian, Norwegian, Swedish and Turkish.

Finnish:

Allekirjoittanut tässä asiakirjassa mainittujen tavaroiden viejä ilmoittaa, että tavarat, ellei toisin ole merkitty, täyttävät alkuperäaseman saavuttamiseksi vaadittavat ehdot kanssa käytävässä etuuskohteluun oikeutetussa kaupassa ja että tavaroiden alkuperämaa on

French:

Je soussigné, exportateur des marchandises couvertes par le présent document, déclare que sauf indication contraire ces marchandises répondent aux conditions fixées pour obtenir le caractère originaire dans les échanges préférentiels avec et sont originaires de

German:

Der Unterzeichnete, Ausfühler der Waren, auf die sich diese Handelsrechnung bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, die Voraussetzungen für die Erlangung der Ursprungseigenschaft im präferenzbegünstigten Warenverkehr mit erfüllen und daß das Ursprungsland der Waren ist.

Icelandic:

Undirritaður, útflytjandi vara sem skjal þetta tekur til, lýsir því yfir að vörurnar, nema annars sé getið, uppfylla skilyrði til að hljóta upprunaréttindi í friðindaviðskiptum við og upprunaland varanna er

Italian:

Io sottoscritto, esportatore delle merci contemplate nel presente documento, dichiaro che, salvo indicazione contraria, le merci rispondono alle condizioni fissate per ottenere il carattere originario negli scambi preferenziali con e sono originarie di

Norwegian:

Undertegnede eksportør av de i dette dokument omfattede varer erklærer at varene, med mindre annet er angitt, oppfyller betingelsene for å oppnå opprinnelsestatus i preferansesamhandelen med og har opprinnelse i

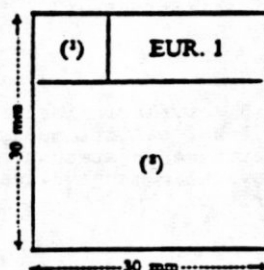
Swedish:

Undertecknad exportör av de varor som omfattas av detta dokument försäkrar att varorna, om inte annat markerats, uppfyller villkoren för att anses som ursprungsvaror i den förmånsberättigade handeln med och att varornas ursprungsland är

Turkish:

Bu belgenin kapsadığı esyaların ihracatçısı olan ve aşağıda imzası bulunan ben, aksi belirtilmedikçe, eşyaların ile tercihli ticarete menşe statüsü edinme koşullarını karşıladığını ve eşyaların menşe ülkesinin..... olduğunu beyan ederim.

Special stamp referred to in sub-paragraph 4 (b) of Article 13¹



(1) Initials or coat of arms of the exporting Member State

(2) Such information as is necessary for the identification of the approved exporter

ANNEX VI TO PROTOCOL B.¹

The amounts, referred to in paragraph 4 of Article 8 of Protocol B, equivalent to a unit of account in the currencies of the States Parties to this Agreement are the following:

Austrian Schilling	14.4794
Finnish Markka	4.88483
Icelandic Krona	74.8336
Norwegian Krone	7.98528
Swedish Krona	7.59059
Swiss Franc	1.70478
Turkish Lira	5774.53

¹ The value limits referred to in Article 8, paragraphs 1(c) and 2(a) and (b), of Protocol B, expressed in the national currencies of the EFTA countries and Turkey are therefore the following:

	<i>small packages (365 u.a.)</i>	<i>travellers' personal luggage (1,025 u.a.)</i>	<i>invoice declaration limit (5,110 u.a.)</i>
<i>Austrian Schilling</i>	6,000	15,000	74,000
<i>Finnish Markka</i>	1,800	5,000	25,000
<i>Icelandic Krona</i>	27,300	76,700	382,400
<i>Norwegian Krone</i>	2,900	8,200	40,800
<i>Swedish Krona</i>	3,000	8,000	39,000
<i>Swiss Franc</i>	650	1,800	8,800
<i>Turkish Lira</i>	2.100,000	5.900,000	29.500,000

PROTOKOLL B

DEFINITION AV BEGREPPET

"URSPRUNGSVAROR" OCH FORMER FÖR
ADMINISTRATIVT SAMARBETE

PROTOKOLL B

RÖRANDE DEFINITION AV BEGREPPET "URSPRUNGSVAROR" OCH FORMERNA FÖR ADMINISTRATIVT SAMARBETE

Avdelning I

Definition av begreppet "ursprungsvaror"

Artikel 1

För tillämpning av detta avtal skall, med förbehåll för bestämmelserna i artikel 2, följande varor anses ha ursprung i ett avtalsslutande land:

- a) varor som är helt framställda i detta land i den mening som avses i artikel 4;
- b) varor som är framställda i detta land med användande av material som inte är helt framställda där, under förutsättning att:
 - i) sådana material har undergått tillräcklig bearbetning eller behandling i detta land i den mening som avses i artikel 5, eller att
 - ii) sådana material har ursprung i något av de andra avtalsslutande länderna i den mening som avses i detta protokoll.

Artikel 2

1. Utan hinder av bestämmelserna i artikel 1 punkt b) ii) skall varor, som har ursprung i något land som är part i detta avtal i den mening som avses i detta protokoll, och som exporteras från ett avtalsslutande land till ett annat i oförändrat skick eller efter att i exportlandet ha undergått endast sådan bearbetning eller behandling som avses i artikel 5 punkt 5, behålla sitt ursprung i det avtalsslutande landet.

2. I de fall när vid tillämpning av punkt 1 har använts varor med ursprung i två eller flera av de avtalsslutande länderna och varorna har undergått endast sådan bearbetning eller behandling i exportlandet som avses i artikel 5 punkt 5, bestäms ursprunget av den vara som har det högsta tullvärdet eller, om detta inte är känt och inte kan fastställas, av den vara som har det högsta, tidigast fastställbara pris som betalats för varorna i det landet.

Artikel 3

(Detta protokoll innehåller inte någon artikel 3.)

Artikel 4

Som "helt framställda" i avtalsslutande land enligt artikel 1 punkt a) skall anses

- a) mineraliska produkter som utvunnits ur dess jord eller havsbotten;
- b) vegetabiliska produkter som skördats där;
- c) levande djur, som fötts och uppfötts där;
- d) produkter som erhållits från levande djur, som uppfötts där;

- e) produkter från jakt och fiske som utövats där;
- f) produkter från havsfiske och andra produkter som hämtats ur havet av dess fartyg;
- g) produkter som framställts ombord på dess "flytande fabriker" utslutande av varor som avses under f);
- h) brukade artiklar, som tillvaratagits där och som endast kan användas för återvinning av råvaror, i fråga om begagnade däck enligt anmärkning 5 a) i bilaga 1 till detta protokoll;
- i) avfall som uppkommit vid tillverkningsprocesser som ägt rum där;
- j) varor som framställts där utslutande av produkter som avses under a) - i).

Artikel 5

1. Uttrycken "kapitel" och "tulltaxenummer" i detta protokoll skall avse de kapitel och tulltaxenummer (med fyrställig sifferkod), som används i den nomenklatur som "systemet för harmoniserad varubeskrivning och kodifiering" utgör, i det följande benämnd det harmoniserade systemet eller HS.

Uttrycket "klassificeras" skall avse klassificeringen av en vara eller ett material enligt ett visst tulltaxenummer.

2. Vid tillämpning av artikel 1 skall, med iakttagande av föreskrifterna i punkterna 3, 4 och 5 nedan, icke-ursprungsmaterial anses ha genomgått tillräcklig bearbetning eller behandling om den framställda varan klassificeras enligt ett annat tulltaxenummer än de icke-ursprungsmaterial som använts vid framställningen.

3. För vara som upptagits i kolumnerna 1 och 2 i listan i bilaga II skall, istället för regeln i punkt 2, de villkor uppfyllas som anges i kolumn 3 för den berörda varan.

4. För varorna enligt kapitlen 84-91 får exportören, som alternativ till att de villkor som anges i kolumn 3 uppfylls, välja att i stället tillämpa de villkor som anges i kolumn 4.

5. Vid tillämpning av bestämmelserna i artikel 1 punkt b)i) skall följande bearbetning eller behandling alltid anses otillräcklig för att ge ursprungskarakter, oavsett om den medför ändring av tulltaxenummer:

- a) behandling med syfte att säkerställa att varorna bevaras i gott skick under transport eller lagring (luftning, utspridning, torkning, kylning, inläggning i saltvatten, i svavelsyrighetsvatten eller i andra konserverande vattenlösningar, avlägsnande av skadade delar och liknande åtgärder);
- b) enkel behandling bestående i avlägsnande av damm, siktning eller sållning, klassificering, sortering (inklusive sammanföring av artiklar till satser), tvättning, målning eller delning;
- c)
 - i) ompackning, uppdelning eller sammanföring av kollen;
 - ii) förpackning på flaskor, i säckar, fodral eller askar, uppsättning på kartor m.m. samt alla andra enkla förpackningsåtgärder;

- d) anbringande av märken, etiketter eller liknande särskiljande be-
teckningar på varor eller förpackningar därtill;
- e) enkel blandning av varor, även av skilda slag, såvida en eller flera i
blandningen ingående beståndsdelar inte uppfyller villkoren enligt
denna bilaga för att kunna anses som ursprungsvaror;
- f) enkel sammansättning av delar av artiklar i avsikt att framställa en
komplett artikel;
- g) en kombination av två eller flera av de åtgärder som anges under a)-
f);
- h) slakt av djur.

Artikel 6

1. Med begreppet "värde" i listan i bilaga II skall avses de använda icke-ur-
sprungsmaterialens tullvärde vid importtillfället, eller, om detta inte är känt
och inte kan fastställas, det tidigaste fastställbara pris som betalats för mate-
rialen inom det berörda området.

Även i det fall värdet av de använda ursprungsmaterialen måste fastställas,
skall första stycket tillämpas.

2. Med begreppet "pris fritt fabrik" i listan i bilaga II skall avses den fram-
ställda varans pris vid försäljning fritt fabrik med avdrag av interna skatter
som återbetalas eller kan återbetalas vid exporten av den framställda varan.

Artikel 7

Transport, som sker i en enda sändning, av varor som har ursprung i ett av-
talsslutande land kan äga rum genom andra områden än dem som tillhör ett
avtalsslutande land i förekommande fall med omlastning eller tillfällig lag-
ring inom sådana andra områden, såvida transporten genom dessa områden
är motiverad av geografiska skäl och varorna stått under uppsikt av tullmyn-
digheterna i transit- eller lagringslandet samt inte saluförts eller utlämnats
till förbrukning och där inte heller undergått annan behandling än lossning
och lastning eller åtgärd avsedd att bevara dem i oförändrat skick.

Avdelning II

Former för administrativt samarbete

Artikel 8

1. Ursprungsvaror enligt detta protokoll skall vid import till ett avtalsslu-
tande land anses berättigade till förmånsbehandling enligt avtalet mot av-
lämnande av antingen:

- a) ett varucertifikat EUR.1, i det följande benämnt certifikat EUR.1,
eller ett certifikat EUR.1, giltigt för en lång tid och fakturor med
hänvisning till sådant certifikat, utfärdade enligt bestämmelserna i
artikel 13. Formulär till certifikat EUR.1 finns intaget i bilaga III till
detta protokoll;

- b) en faktura innehållande den exportörsdeklaration som finns återgiven i bilaga IV till detta protokoll, utfärdad enligt bestämmelserna i artikel 13; eller
- c) en faktura innehållande den exportörsdeklaration som finns återgiven i bilaga IV till detta protokoll, upprättad av vilken exportör som helst för sändning som består av ett eller flera kollin, innehållande ursprungsvaror vilkas sammanlagda värde inte överstiger 5 110 avräkningsenheter.

2. Följande ursprungsvaror enligt detta protokoll skall vid import till ett avtalsslutande land anses berättigade till förmånsbehandling enligt avtalet utan att något av de dokument som nämns under punkt 1 företes:

- a) varor som inkommer som småförsändelser från enskild person adresserade till enskild person och vars värde inte överstiger 365 avräkningsenheter;
- b) varor som ingår i resandes personliga bagage och vars värde inte överstiger 1 025 avräkningsenheter.

Dessa bestämmelser skall tillämpas endast under förutsättning att införseln inte har kommersiell karaktär, att varorna anges uppfylla villkoren för tillämpning av avtalet och att inget tvivel råder om riktigheten härav.

Som införsel utan kommersiell karaktär skall anses införsel som har tillfällig karaktär och som uteslutande avser varor för mottagarens eller den resandes eller hans familjs personliga bruk, förutsatt att varorna inte genom sin natur eller sin mängd ger intryck av att införseln sker i kommersiellt syfte.

3. Belopp angivna i det exporterande avtalsslutande landets valuta, motsvarande de belopp som angivits i avräkningsenheter, skall fastställas av exportlandet och meddelas övriga avtalsslutande länder. Om beloppen överstiger de motsvarande belopp som fastställts av importlandet skall importlandet godta dem om varorna är fakturerade i exportlandets valuta.

Om varorna är fakturerade i ett annat avtalsslutande lands valuta skall importlandet godta det belopp som meddelats av det berörda landet.

4. Som värde för avräkningsenheten angivet i nationell valuta för de avtalsslutande länderna skall användas de värden som angivits i bilaga VI till detta protokoll.

5. De belopp som uttryckts i avräkningsenheter skall ses över närhelst så behövs men minst vartannat år.

6. Tillbehör, reservdelar och verktyg som levereras tillsammans med en utrustning, en maskin, en apparat eller ett fordon skall tillsammans med dessa anses som en enhet när de utgör standardutrustning och ingår i priset för ifrågavarande utrustning, maskin, apparat eller fordon eller ej har särskilt fakturerats.

7. Varor i satser, i den mening som avses i allmänna tolkningsregeln 3 i det harmoniserade systemet, anses som ursprungsvaror under förutsättning att alla i satsen ingående komponenter utgör ursprungsvaror. Varor i satser som

består av såväl ursprungsvaror som icke ursprungsvaror skall dock i sin helhet anses som ursprungsvaror, förutsatt att andelen icke ursprungsvaror uppgår till högst 15 % av satsens pris fritt fabrik.

Artikel 9

1. Certifikat EUR.1 utfärdas av tullmyndigheten i exportlandet vid utförseln av de varor som certifikatet avser. Det skall ställas till exportörens förfogande så snart utförseln ägt rum eller säkerställts.

2. Certifikat EUR.1 utfärdas av tullmyndigheten i ett avtalsslutande land om de varor som skall exporteras kan anses ha ursprung i detta land enligt artikel 1.

3. Tullmyndigheterna i ett avtalsslutande land får utfärda certifikat EUR.1 enligt villkoren i detta protokoll om de varor som skall exporteras kan anses ha ursprung i ett avtalsslutande land enligt artikel 2, under förutsättning att de varor som skall omfattas av certifikaten EUR.1 befinner sig i landet.

I sådana fall utfärdas certifikat EUR.1 mot uppvisande av de ursprungsintyg som tidigare utfärdats eller upprättats.

4. Certifikat EUR.1 får utfärdas endast om det kan antagas komma att utgöra bevis vid tillämpning av den i detta avtal avsedda förmånsbehandlingen.

Datum för utfärdande av certifikat EUR.1 skall anges på den del av certifikatet EUR.1 som är avsedd för tullmyndigheten.

5. Om certifikat EUR.1 inte utfärdats vid utförseltillfället på grund av misstag, förbiseende eller särskilda omständigheter, kan certifikat undantagsvis utfärdas även efter utförseln av de varor som certifikatet avser.

Tullmyndigheten kan inte utfärda certifikat EUR.1 i efterhand utan att kontrollera att uppgifterna i exportörens ansökan överensstämmer med uppgifterna i motsvarande handlingar.

Certifikat EUR. 1 som utfärdas i efterhand skall förse med en av följande anteckningar:

"ISSUED RETROSPECTIVELY", "ANNETTU JÄLKIKÄTEEN", "DELIVRE A POSTERIORI", "NACHTRÄGLICH AUSGESTELLT", "ÜTGEFID EFTIR À", "RILASCIATO A POSTERIORI", "UTSTEDT SENERE", "UTFÄRDAT I EFTERHAND", "SONRADAN VERİLMİŞTİR"

6. Om ett certifikat EUR.1 stulits, förlorats eller förstörts, kan exportören hos den tullmyndighet som utfärdat det begära ett duplikat upprättat på grundval av de utförselhandlingar som denna förfogar över. Det sålunda utfärdade duplikatet skall förse med en av följande anteckningar:

"DUPLICATE", "KAKSOISKAPPALE", "DUPLICATA", "DUPLIKAT", "EFTIRRIT", "DUPLICATO", "İKİNCİ NÜSHADIR"

Duplikatet, vilket skall dagtecknas samma dag som det ursprungliga certifikatet EUR.1, gäller från denna dag.

7. De anteckningar som avses i punkterna 5 och 6 skall införas i rutan för "Anmärkningar" på certifikatet EUR.1.

8. Det är alltid möjligt att utbyta ett eller flera certifikat EUR.1 mot ett eller flera certifikat EUR.1, under förutsättning att detta sker hos den tullanstalt där varorna befinner sig.

9. I syfte att kontrollera att de i punkterna 2 och 3 angivna villkoren är uppfyllda har tullmyndighet rätt att begära de handlingar som styrker detta eller att utföra den kontroll den finner påkallad.

10. Bestämmelserna i punkterna 2-9 skall tillämpas även på de ursprungsintyg som upprättas av godkända exportörer enligt villkoren i artikel 13.

Artikel 10

1. Certifikat EUR.1 utfärdas endast på skriftlig ansökan av exportören eller, på exportörens ansvar, av dennes befullmäktigade ombud. Denna ansökan skall göras på blankett enligt formulär i bilaga III till detta protokoll, och skall ifyllas i enlighet med detta.

2. Det åligger tullmyndighet i exportlandet att övervaka att den i punkt 1 avsedda blanketten blir vederbörligen ifylld. Den skall särskilt kontrollera att utrymmet avsett för varuslag fyllts i på ett sätt som utesluter varje möjlighet till tillägg i bedrägligt syfte. För detta ändamål skall vid beskrivning av varuslag utskrift ske utan mellanrum mellan raderna. Om utrymmet inte helt fyllts i, skall en horisontell linje dragas under den sista raden, och den icke ifyllda delen spärras.

3. Eftersom certifikat EUR.1 utgör bevis för tillämpningen av den i avtalet avsedda förmånsbehandlingen beträffande tullar och kvantitativa restriktioner, ankommer det på tullmyndighet i exportlandet att vidta nödvändiga åtgärder för undersökning av varornas ursprung och kontroll av övriga uppgifter på certifikatet.

4. När enligt artikel 9 punkt 5 ett certifikat EUR.1 utfärdas efter utförseln av de varor som certifikatet avser skall exportören i den i punkt 1 avsedda ansökan

- ange tid och plats för avsändandet av de varor som certifikatet EUR.1 avser;
- intyga att något certifikat EUR.1 ej utfärdats vid utförseln av ifrågakörande varor och ange orsakerna härtill.

5. Ansökan om certifikat EUR.1, liksom de ursprungsintyg som avses i artikel 9 punkt 3 andra stycket och mot vars uppvisande nytt certifikat EUR.1 utfärdas, skall bevaras av tullmyndigheten i exportlandet under minst två år.

Artikel 11

1. Certifikat EUR.1 skall upprättas på blankett enligt formulär i bilaga III till detta protokoll. Blanketten skall tryckas på ett eller flera av de avtalsslu-

tande ländernas officiella språk eller på engelska. Certifikat EUR.1 skall upprättas på ett av dessa språk och i överensstämmelse med bestämmelserna i exportlandets inhemska lag; om det skrivs ut för hand, skall det fyllas i med bläck och med tryckbokstäver.

2. Certifikat EUR.1 skall ha formatet 210X297 mm. En tolerans på längden om högst plus 8 mm eller minus 5 mm kan tillåtas. Det papper som användes skall vara vitt och inte innehålla slipmassa, vara limmat för skrivändamål och väga minst 25 g/m². Det skall vara försett med guilloyerad botten i grön färg för att på mekanisk eller kemisk väg utförd förfalskning skall bli synlig.

3. De avtalsslutande länderna kan förbehålla sig rätten till tryckning av certifikat EUR.1 eller anförtro denna åt tryckerier som godkänts av dem. I sistnämnda fall skall på varje certifikat EUR.1 finnas uppgift om godkännande. Varje certifikat EUR.1 skall förses med uppgift om tryckeriets namn och adress eller med tecken som möjliggör identifiering av tryckeriet. För särskiljande av certifikaten skall varje certifikat dessutom genom tryck eller på annat sätt förses med serienummer.

Artikel 12

1. Certifikat EUR.1 skall inom fyra månader, räknat från den dag då det utfärdats av tullmyndighet i exportlandet, inges till den tullanstalt i importlandet där varorna anmäles enligt där gällande bestämmelser. Myndigheten kan begära att certifikatet översättes. Den kan vidare kräva att importanmälan kompletteras med en försäkran av importören att varorna uppfyller de villkor som uppställts för tillämpning av avtalet.

2. Utan inskränkning av artikel 5 punkt 5 skall, på begäran av den som anger varan till förtullning, en isärtagen eller icke hopsatt vara hänförlig till kapitel 84 eller 85 i det harmoniserade systemet, vilken importeras i flera sändningar på villkor som fastställs av behörig myndighet, anses utgöra en enda vara, och ett certifikat EUR.1 som omfattar den kompletta varan kan uppvisas vid importen av den första delsändningen.

3. Certifikat EUR.1 som inges till tullmyndighet i importlandet efter utgången av den tidsfrist som anges i punkt 1 kan godtas som grund för förmånsbehandling, om underlåtenheten att iaktta fristen beror på force majeure eller på exceptionella omständigheter.

Tullmyndighet i importlandet kan även i andra fall då certifikat avlämnats för sent godta certifikat EUR.1, förutsatt att varan anmälts hos myndigheten före utgången av nämnda tidsfrist.

4. Mindre skiljaktigheter mellan uppgifterna i certifikat EUR.1 och uppgifterna i de dokument som ingivits till tullanstalten i syfte att uppfylla formaliteterna för import av varorna medför inte i och för sig att certifikatet blir ogiltigt, förutsatt att det vederbörligen fastställs att certifikatet svarar mot varorna.

5. Certifikat EUR.1 skall bevaras av tullmyndigheten i importlandet enligt de regler som gäller där.

6. För att styrka att villkoren i artikel 7 uppfyllts skall för tullmyndighet i importlandet företas antingen:

- a) en transporthandling som utfärdats i exportlandet och som täcker transporten genom transitlandet; eller
- b) ett intyg utfärdat av tullmyndighet i transitlandet innehållande:
 - en noggrann varubeskrivning;
 - datum för varornas lossning och lastning samt, i förekommande fall, fartygens namn;
 - intyg om de villkor under vilka varorna befunnit sig i transitlandet,
- c) eller, i avsaknad härav, andra handlingar som styrker att villkoren är uppfyllda.

Artikel 13

1. Utan hinder av artikel 9 punkterna 1 till 7 och artikel 10 punkterna 1, 4 och 5 kan en förenklad procedur för utfärdande av ursprungsbevis tillämpas på de villkor som anges i följande bestämmelser.

2. Tullmyndigheterna i exportlandet kan ge exportör, i det följande benämnd "godkänd exportör", som ofta exporterar varor för vilka certifikat EUR.1 kan utfärdas, och som lämnar de garantier som tullmyndigheterna anser nödvändiga för att styrka varornas ursprungskaraktär, tillstånd att vid exporttillfället för tullanstalten i exportlandet ej behöva uppvisa vare sig varorna eller ansökan om certifikat EUR.1 för dessa varor för att erhålla certifikat EUR.1 enligt villkoren i artikel 9 punkterna 1 till 4.

3. Tullmyndigheten kan dessutom ge en godkänd exportör tillstånd att utfärda certifikat EUR.1 som gäller för en längsta period av ett år från dagen för utfärdandet, i det följande benämnt "LT-certifikat". Tillstånd skall ges endast om ursprungskaraktären på de varor som kommer att exporteras förväntas bli oförändrad under LT-certifikatets giltighetstid. Om någon vara ej längre omfattas av LT-certifikatet skall den godkände exportören omedelbart underrätta den tullmyndighet som utfärdat tillståndet.

När den förenklade proceduren tillämpas, kan tullmyndigheterna i exportlandet föreskriva användning av certifikat EUR.1 försedda med ett särskiljande tecken genom vilket de kan identifieras.

4. Tullmyndigheterna skall i tillståndet som avses i punkterna 2 och 3 föreskriva att ruta 11 "Tullmyndighetens intyg" på certifikatet EUR.1 skall:

- a) antingen i förväg förses med avtryck av stämpel av behörig tullanstalt i exportlandet och med underskrift, handskriven eller ej, av tjänsteman på sagda tullanstalt, eller
- b) av den godkände exportören förses med avtryck av en speciell stämpel som är godkänd av tullmyndigheterna i exportlandet och av utseende som framgår av bilaga V till detta protokoll. Denna stämpel kan tryckas på blanketten.

Ruta 11 "Tullmyndighetens intyg" på certifikat EUR.1 skall, om så erfordras, fyllas i av den godkände exportören.

5. I de fall som avses i punkt 4 a) skall ruta 7 "Anmärkningar" på certifikatet EUR.1 förses med en av följande anteckningar: "Simplified procedure", "Yksinkertaistettu menettely", "Procédure simplifiée", "Vereinfachtes Verfahren", "Einföldud afgreidsla", "Procedura simplificata", "Forenklet prosedyre", "Förenklad procedur", "Basitleştirilmiş prosedür". Godkänd exportör skall i förekommande fall i ruta 13 "Begäran om kontroll" på certifikat EUR.1 ange namn och adress på den tullmyndighet som är behörig att kontrollera certifikatet.

6. I det fall som avses i punkt 3 skall den godkände exportören också i ruta 7 på certifikatet EUR.1 göra en av följande anteckningar:

- "LT certificate valid until. . .",
 - "LT-todistus voimassa ...saakka",
 - "certificate LT valable jusqu'au... ",
 - "LT-Certificat gültig bis...",
 - "LT-skírteini gildir til...",
 - "certificato LT valido fino a...",
 - "LT-sertifikat gyldig til...",
 - "LT-certifikat giltigt till...",
 - "LT sertifikasi.....tarihine değin geçerlidir".
- (datum anges med siffror),

och en hänvisning till det tillstånd enligt vilket det ifrågavarande LT-certifikatet har utfärdats.

Den godkände exportören behöver inte ange i rutorna 8 och 9 på LT-certifikatet kollinas märke och nummer, antal och slag, bruttovikt (kg) eller annat mått (liter, m³, etc.). Ruta 8 skall dock innehålla en beskrivning och benämning av varorna som är tillräckligt noggrann för att de skall kunna identifieras.

7. Utan hinder av artikel 12 punkterna 1 och 3 skall LT-certifikat avlämnas till importtullanstalten vid eller före den första importen av någon vara som det avser. Om importören förtullar varorna vid skilda tullanstalter i importlandet kan tullmyndigheterna begära att han avlämnar en kopia av LT-certifikatet till varje tullanstalt.

8. Om ett LT-certifikat har avlämnats till tullmyndigheterna skall, under LT-certifikatets giltighetstid, bevis om importvarornas ursprungs-karaktär lämnas genom fakturor som uppfyller följande villkor:

- a) Om en faktura upptar både varor som har ursprung i ett avtalsslutande land och icke-ursprungsvaror, skall exportören klart skilja de två kategorierna varor åt i fakturan.
- b) Exportören skall på varje faktura ange numret på det LT-certifikat som omfattar varorna och certifikatets sista giltighetsdag samt varornas ursprungsland eller -länder.

Exportörens uppgift på fakturan om LT-certifikatets nummer och angivande av ursprungsland utgör en deklaration om att varorna uppfyller villkoren i detta protokoll för att uppnå förmånsberättigad ursprungs-karaktär i handel mellan de avtalsslutande länderna.

Tullmyndigheterna i exportlandet kan begära att de uppgifter som enligt ovanstående bestämmelser skall framgå av fakturan skall åtföljas av handskriven namnteckning och att den undertecknandes namn förtydligas genom textning eller med maskinskrift.

- c) Varubeskrivningen och varubenämningen på fakturan skall vara tillräckligt detaljerad för att klart utvisa att varorna är upptagna på det LT-certifikat till vilket fakturan hänvisar.
- d) Fakturorna kan endast utfärdas för varor som exporteras under det ifrågavarande LT-certifikatets giltighetstid. De kan dock företes för importtullanstalten inom fyra månader från den dag då de utfärdats av exportören.

9. Inom ramen för den förenklade proceduren får fakturor som uppfyller villkoren i denna artikel utfärdas och/eller överförs med användning av telekommunikation eller metoder för elektronisk databehandling. Sådana fakturor skall godtas av tullmyndigheten i importlandet som bevis för de importerade varornas ursprungs-karaktär enligt den procedur som föreskrivs av tullmyndigheten där.

10. Om tullmyndigheten i exportlandet finner att något certifikat och/eller någon faktura som utfärdats enligt bestämmelserna i denna artikel inte gäller med avseende på någon vara som levererats, skall den omedelbart underätta tullmyndigheten i importlandet om detta.

11. Tullmyndigheterna kan ge en godkänd exportör tillstånd att, i stället för certifikat EUR.1, utfärda fakturor innehållande den deklaration som finns intagen i bilaga IV till detta protokoll. Av godkänd exportör upprättad deklaration på faktura skall avges på något av de avtalsslutande ländernas språk eller på engelska. Den skall undertecknas för hand och skall vara försedd med antingen:

- a) en anteckning om det tillståndsnummer som tilldelats den godkände exportören, eller
- b) ett av den godkände exportören anbringat avtryck av den speciella stämpel som avses i punkt 4 b) och som godkänts av tullmyndigheterna i det exporterande landet. Denna stämpel kan tryckas i förväg på fakturan.

12. Tullmyndigheterna i exportlandet får dock ge en godkänd exportör tillstånd att inte underteckna uppgift enligt punkt 8 b) eller den deklaration som avses i punkt 11 och som upprättats på fakturan, om sådana fakturor utfärdas och/eller överförs med användning av telekommunikation eller elektronisk databehandlingsmetod.

Nämnda tullmyndigheter skall fastställa de villkor som skall gälla för tillämpning av denna punkt och kan, om de behöver det, begära en skriftlig förbindelse av den godkände exportören att denne ikläder sig fullt ansvar för sådan uppgift och deklaration som om de hade undertecknats för hand av honom.

13. Tullmyndigheterna skall i de tillstånd som avses i punkterna 2, 3 och 11 särskilt ange:

- a) de villkor som skall gälla för ansökningarna om certifikat EUR.1 eller LT-certifikat eller för upprättande av ursprungsdeklaration på faktura;
- b) de villkor som skall gälla för hur dessa ansökningar liksom en kopia av fakturor med hänvisning till ett LT-certifikat och av fakturor innehållande exportörsdeklaration skall bevaras under minst två år. I fråga om LT-certifikat eller fakturor med hänvisning till LT-certifikat börjar denna period den dag då LT-certifikatets giltighet upphör. Dessa bestämmelser gäller även certifikat EUR.1, LT-certifikat och fakturor med hänvisning till LT-certifikat samt fakturor innehållande exportörsdeklaration, vilka använts som underlag vid utfärdande av andra ursprungsbevis enligt villkoren i artikel 9 punkt 3 andra stycket.

14. Tullmyndigheten i exportlandet kan utesluta vissa varukategorier från de lättnader som anges i punkterna 2, 3 och 11.

15. Tullmyndigheterna skall inte meddela tillstånd som avses i punkterna 2, 3 och 11 till exportör som inte lämnar alla erforderliga garantier.

Tullmyndigheterna kan när som helst återkalla tillstånd. Så skall ske när den godkände exportören inte längre uppfyller villkoren eller lämnar nämnda garantier.

16. Godkänd exportör kan åläggas att informera tullmyndigheterna, i överensstämmelse med de föreskrifter som dessa fastställer, beträffande vara som han avser att exportera, så att behörig tullanstalt ges tillfälle att företa den kontroll som den finner nödvändig före varans avsändande.

17. Bestämmelserna i denna artikel skall ej medföra inskränkning i tillämpningen av de avtalsslutande ländernas regler i fråga om tullformaliteter och användande av tulldokument.

Artikel 14

Den deklaration som avses i artikel 8 punkt 1 c) skall avges av exportören i den form som anges i bilaga IV till detta protokoll på något av de avtalsslutande ländernas språk eller på engelska. Den skall skrivas med maskin eller stämplas och undertecknas för hand. Exportören skall under minst två år bevara en kopia av fakturan som innehåller den nämnda deklarationen.

Artikel 15

1. Exportören eller dennes ombud skall till sin ansökan om certifikat EUR.1 foga de handlingar som är ägnade att styrka att certifikat EUR.1 kan utfärdas för de varor som skall exporteras.

Han skall vara beredd att, på begäran av vederbörlig myndighet, förete den bevisning som denna anser nödvändig för att fastställa riktigheten av de preferensberättigade varornas ursprungskaraktär och skall godta varje kontroll från myndigheten av bokföringen och omständigheterna kring framställningen av de ovannämnda varorna.

2. Exportörer skall bevara de handlingar som avses i punkt 1 under minst två år.
3. Bestämmelserna i punkterna 1 och 2 skall även tillämpas vid användning av de procedurer som fastställts i artikel 13 punkterna 2 och 3 och den deklaration som avses i artikel 8 punkt 1 b) och c).

Artikel 16

1. Varor, vilka sänts från ett EFTA-land eller från Turkiet till en utställning i ett icke avtalsslutande land och vilka efter utställningen sålts för att införas till Turkiet eller till ett EFTA-land, skall vid införseln anses berättigade till förmånsbehandling enligt avtalet, om varorna uppfyller i detta protokoll uppställda villkor för att anses ha ursprung i ett EFTA-land eller i Turkiet och om för tullmyndigheterna på ett tillfredsställande sätt styrkes

- a) att en exportör har sänt varorna från ett EFTA-land eller från Turkiet till utställningslandet och utställt dem där;
- b) att denne exportör har sålt varorna eller överlåtit dem till en mottagare i Turkiet eller i ett EFTA-land;
- c) att varorna under utställningen eller omedelbart därefter har sänts till Turkiet eller till ett EFTA-land i det skick vari de sänts till utställningen;
- d) att varorna, sedan de sänts till utställningen, inte har använts för annat ändamål än demonstration på denna utställning.

2. Certifikat EUR.1 skall i vanlig ordning inges till tullmyndigheterna. Utställningens namn och adress skall anges i certifikatet. Vid behov kan ytterligare handlingar begäras för att styrka varornas karaktär och de omständigheter under vilka de utställts.

3. Bestämmelserna i punkt 1 är tillämpliga på alla handels-, industri-, jordbruks- och hantverksutställningar samt på mässor eller offentliga visningar av liknande karaktär under vilka varorna förblir under tullkontroll, dock med undantag av sådana som i privat syfte anordnas i butiker eller affärslokaler för försäljning av utländska varor.

Artikel 17

1. För att säkra en riktig tillämpning av bestämmelserna i denna avdelning skall de avtalsslutande länderna lämna varandra ömsesidigt bistånd genom sina tullmyndigheter för kontroll av äktheten och riktigheten av certifikat EUR.1, inbegripet sådana som utfärdats enligt artikel 9 punkt 3, liksom av exportörsdeklarationer på fakturor.

2. Gemensamma kommittén skall vara behörig att fatta de beslut som erfordras för att formerna för det administrativa samarbetet skall kunna tillämpas i vederbörlig tid i de avtalsslutande länderna.

3. Tullmyndigheterna i de avtalsslutande länderna skall, genom förmedling av EFTA-sekretariatet, delge varandra provtryck av de stämplat av de stämplat av deras tullanstalter vid utfärdande av certifikat EUR.1.