

ANNEX I

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

PRODUCTS NOT COVERED BY THE AGREEMENT

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

HS Heading No.	Description of Products	Excluded when imported into
35.01	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
3501.10	- Casein	Liechtenstein Switzerland
ex 3501.90	- Other:	
	-- Other than casein glues	Liechtenstein Switzerland
35.02	<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:</b>	
	- Egg albumin:	
ex 3502.11	-- Dried, other than unfit, or to be rendered unfit, for human consumption	All EFTA States
ex 3502.19	-- Other, other than unfit, or to be rendered unfit, for human consumption	All EFTA States
ex 3502.20	- Milk albumin (lactalbumin), including concentrates of two or more whey proteins, other than unfit, or to be rendered unfit, for human consumption	All EFTA States

ANNEX II

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

FISH AND OTHER MARINE PRODUCTS

Article 1

Fish and other marine products, as listed in Table 1 below, are covered by the provisions of the Agreement, unless otherwise provided for in this Annex.

**Table 1**

Heading No.	H.S. Code	Description of products
02.08		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>
ex	0208.90	- Other: -- Of whale <sup>1</sup>
Chapter 3		<b>Fish and crustaceans, molluscs and other aquatic invertebrates.</b>
15.04		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.<sup>1</sup></b>
15.16		<b>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.</b>
ex	1516.10	- Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals <sup>1</sup>
16.03		<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:</b>
ex	1603.00	- Extracts and juices of whale meal, fish or crustaceans, molluscs or other aquatic invertebrates <sup>1</sup>

<sup>1</sup> Import ban for whale products is applied by Liechtenstein and Switzerland on the basis of the CITES Convention

Heading No.	H.S. Code	Description of products
16.04		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>
16.05		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>
23.01		<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>
ex	2301.10	- Flours, meals and pellets, of meat or meat offal; greaves: -- Whale meal <sup>1</sup>
ex	2301.20	- Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
23.09		<b>Preparations of a kind used in animal feeding.</b>
ex	2309.90	- Other: -- Fish solubles

## Article 2

1. Aid measures to the fishing sector shall fall under the disciplines of Article 17 of the Agreement and its interpretation in Annex III, unless otherwise mentioned in this Article.

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

- General aid measures concerning the sector as a whole and which are not fully directed towards structural measures in accordance with the provisions of paragraph (c)(ii) of Annex III;
- tax concessions other than those that directly offset cost disadvantages clearly linked to special conditions prevailing in the fishing sector;

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<sup>1</sup> Import ban for whale products is applied by Liechtenstein and Switzerland on the basis of the CITES Convention

- social measures if the subsidy element of such measures exceeds what is generally applied in other sectors, taking into account the special conditions prevailing in the fishing sector.
3. The following aid measures shall normally be considered to be in accordance with the provisions of Article 17 of the Agreement:
- Aid measures in the form of lowest permitted domestic first hand sales prices for fish and the purchase of surpluses that are applied in order to offset serious market disturbances;
  - regional aid measures to the extent that they are necessary for maintaining fishing activities in regions that are to an above-average degree dependant on such activities and where income from fishing is clearly below the national average in the fishing sector. Such regional measures shall not more than offset cost disadvantages in relation to other locations for fisheries. Parties to the Agreement introducing or maintaining such measures shall, in accordance with the provisions of Annex III, provide sufficient information on the regional situation leading to the introduction or maintenance of such measures.
4. The following aid measures are considered not to be in accordance with the Agreement:
- Aid in accordance with paragraph (c)(vi) of Annex III, as concerns the fishing sector,
  - Aid in accordance with paragraph (c)(viii) of Annex III, as concerns the fishing activities.

### Article 3

1. The Palestinian Authority shall abolish all customs duties and charges having equivalent effect on imports of products originating in an EFTA State, listed in Table 1, as soon as conditions permit.
2. The Palestinian Authority may maintain customs duties, applicable on the date of entry into force of the Agreement, on imports of products referred to in paragraph 1. No new customs duties shall be introduced.
3. The Palestinian Authority shall establish a duty-free import quota for the products for which customs duties are maintained, with the exceptions of the products listed in Table 2 below. Upon entry into force of the Agreement, the quota shall be 300 tons. As from 1 January 2000 the quota shall be 600 tons and be increased annually by 300 tons until it is phased out, together with the customs duties on these products, on 1 January 2004.

**Table 2**

Heading No.	H.S. Code	Description of products
03.01		<b>Live fish.</b>
		- Other live fish :
	0301.91	-- Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> )
	0301.93	-- Carp
ex	0301.99	-- Other:
	11	--- Pacific salmon ( <i>Oncorhynchus spp.</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )
	19	--- Other
03.02		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.</b>
		- Salmonidae, excluding livers and roes:
	0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> )
		- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes :
ex	0302.29	-- Other:
	10	--- Megrin ( <i>Lepidorhombus spp.</i> )
		- Other fish, excluding livers and roes :
	0302.65	-- Dogfish and other sharks
ex	0302.69	-- Other:
		--- Freshwater fish:
	11	---- Carp

Heading No.	H.S. Code	Description of products
	19	---- Other
		--- Saltwater fish:
	51	---- Alaska pollack ( <i>Theragra chalcogramma</i> ) and pollack ( <i>Pollachius pollachius</i> )
03.03		<p><b>Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.</b></p> <p>- Other salmonidae, excluding livers and roes :</p>
	0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> ) except <i>Salmo trutta</i> and <i>salmo gairdneri</i>
ex	0303.79	-- Other
		--- Freshwater fish:
	11	---- Carp
	19	---- Other
03.04		<p><b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b></p>
ex	0304.10	- Fresh or chilled
		-- Fillets:
		--- Of freshwater fish:
	11	---- Of trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> ) except <i>salmo trutta</i> and <i>salmo gairdneri</i>
	19	---- Of other freshwater fish
		-- Other fish meat (whether or not minced)
	91	--- Freshwater fish
ex	0304.20	- Frozen fillets:
		-- Of freshwater fish:

Heading No.	H.S. Code	Description of products
	11	--- Of trout ( <i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> ) except <i>Salmo trutta</i> and <i>salmo gairdneri</i>
	19	--- Of other freshwater fish
ex	0304.90	- Other
	10	-- Of freshwater fish
03.06		<p><b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b></p> <p>- Frozen :</p>
	0306.13	<p>-- Shrimps and prawns</p> <p>- Not frozen :</p>
	0306.23	-- Shrimps and prawns
03.07		<p><b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs,</b></p>
		<p><b>live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b></p> <p>- Octopus (<i>Octopus spp.</i>):</p>
ex	0307.51	<p>-- Live, fresh or chilled:</p> <p>--- Calamary, fresh or chilled</p>
ex	0307.59	<p>-- Other:</p> <p>--- Calamary, frozen</p>
16.05		<b>Crustaceans, molluscs and other aquatic</b>

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of products</b>
		<b>invertebrates, prepared or preserved.</b>
ex	1605.20	- Shrimps and prawns
	1605.90	- Other: -- Calamary

Article 4

1. Switzerland, including the territory of the Principality of Liechtenstein may maintain customs duties on imports of products originating in the West Bank and the Gaza Strip listed in Table 3 below.

2. The special arrangements for HS heading No. ex 03.01 to 03.05 shall be reviewed before 1 January 2000 with a view to improving trade in fish and other marine products.

**Table 3**

<b>Heading No.</b>	<b>Description of products</b>
ex 03.01 to 03.05	Fish, except frozen fillets, other than saltwater fish, carp, eels and salmon
ex 15.04 and 15.16.10	Fats and oils for human consumption
ex 23.01.10 and 23.01.20	Feedingstuffs for production animals
ex 23.09.90	Feedingstuffs for production animals

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## ANNEX III

### ON THE INTERPRETATION OF ARTICLE 17

#### STATE AID

The EFTA States and the Palestinian Authority agree that the application of Article 17 shall be guided by the following criteria:

- (a) Only those measures can be classified as State aid which result in a net transfer of funds from State sources to the recipient through direct subsidies or which result in tax revenues foregone through tax concession; aid granted under schemes which are fully paid for by the beneficiaries are not State aid in the sense of Article 17; when assessing effects of State aid, the cumulative effects of all types of aid measures awarded to recipients are to be taken into consideration.
- (b) The following measures, in general fall outside, the scope of Article 17:
  - (i) credits and loans from State sources or agencies, if the interest and capital repayments are in accordance with current market conditions;
  - (ii) guarantees given by States or State agencies, if the premiums cover the long-term cost of the scheme;
  - (iii) equity injections by States or State agencies if the rate of return on such investments can reasonably be expected to be at least equal to the cost of State borrowing;
  - (iv) tax measures including social security charges that are part of the general national income norm for tax purposes, available to all enterprises, and uniformly applied in a country.
- (c) The following measures are examples of types of aid normally consistent with the provisions of Article 17:
  - (i) aid to research, development and innovation, provided it is clearly intended for the stimulation of such activities and that such activities are at a pre-competitive level; the pre-competitive level is understood to include applied research and development up to and including the development of a first prototype; such aid may be awarded up to a rate of 50 per cent of project costs or at differentiated tax rates of equivalent effect; basic research may be aided to a greater extent; the closer to the market place a project is, the lower the degree of subsidizations should be;

- (ii) aid given to sectors with problems of overcapacity to rationalize the structure of industry by ensuring an orderly downscaling of production and employment; such measures should strictly be limited in duration and be accompanied by an adjustment programme; when evaluating problems of overcapacity the international situation as a whole and not merely in the country in question is to be taken into account;
  - (iii) general aid to export promotion such as national weeks, store promotion, industrial fairs, provided that such aid is not company-specific;
  - (iv) regional development aid to the extent that it does not interfere with conditions of fair competition; its purpose must be to put industries in regional development areas on an equal economic footing with industries in other parts of the country and not to increase capacity in sectors already suffering from problems of overcapacity; the definition of regional development areas, including areas in industrial decline, lies within the sole competence of the State Parties to this Agreement, which may be requested to furnish statistics detailing the reasons for the designation of such areas;
  - (v) the aid in form of general public services to trade and industry on terms and conditions not favouring certain sectors and enterprises;
  - (vi) general aid for the creation of new employment opportunities provided such jobs are not in sectors already suffering from overcapacity;
  - (vii) environmental aid, under the general principle that the polluter-pays-principle is observed; investment specifically designated to reduce pollution may be aided up to a rate of 25 per cent or at differentiated tax rates of equivalent effect; recognizing the existence of different qualities of legislation or standards in other countries and their potential impact on trade and competition, the degree of subsidizations for specific industries shall be kept under constant review;
  - (viii) aid to small and medium-sized enterprises if intended to offset disadvantages directly linked to the size of the firm in question, such enterprises being understood as employing not more than 100 people and having an annual turnover of less than 10 million ECUs.
- (d) The following measures are examples of types of aid normally not consistent with Article 17:
- (i) aid to set against operating losses of enterprises, either directly or through the foregoing of payments due to public authorities;
  - (ii) the injection of equity capital in firms if it has the same effect as to set aid against operating losses;

- (iii) aid to production in problem sectors suffering from structural overcapacity or to enterprises in difficulties if not accompanied by an adjustment programme and strictly limited in duration;
  - (iv) aid given as a rescue measure to specific firms if not given merely to provide time for the development of long-term solutions and to avoid acute social problems;
  - (v) aid measures, including indirect taxes, that are applied in such a way as to discriminate in favour of domestically-produced goods and against like goods produced in another Party to this Agreement;
  - (vi) the forms of aid to exports of goods to other Parties to this Agreement as described in the Appendix.
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APPENDIX TO ANNEX III

ILLUSTRATIVE LIST OF FORMS OF EXPORT AID REFERRED

TO IN ANNEX IV (d) (vi)

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

### RULES FOR THE IMPLEMENTATION OF ARTICLE 17(3)

#### STATE AID

##### I ANNUAL REPORTING

1. The EFTA States and the Palestinian Authority shall provide each other annually with complete data concerning the past State aid measures. The EFTA States may provide this information jointly.
2. The reports, covering aid by central and regional governments, shall contain information on aid by main categories, supplemented by data on main aid schemes and forms of aid used under each such category.
3. The report has to be submitted to the other party within one year following the fiscal year concerned. The first reports will cover the fiscal year 2000.
4. The calculation of the net costs of aid measures shall be made in accordance with the methodology described in Appendix 1.
5. To the extent that certain measures are the result of laws or regulations passed at an earlier stage, the date relating to the receipt of the aid is the date on which it is received by the business enterprise concerned, not the date on which it is budgeted or paid into the funds of an intermediate agency.

##### II PROCEDURE FOR NOTIFICATION OF NEW AID SCHEMES

6. With regard to the planned aid measures the State Parties to this Agreement shall provide data on suggested aid schemes or significant amendments of existing aid schemes as early as possible, and in any case not later than 60 days after the date of implementation of the measures in question, with the view to achieving as much transparency as possible.
7. The comprehensive notifications of new aid measures shall start as from the entry into force of this Agreement and shall be done in English by using the structure of the form reproduced at Appendix 2.
8. The notification shall be sent to the EFTA Secretariat who will forward it to the Palestinian Authority in the case of a notification made by an EFTA State and to all the EFTA States in the case of a notification made by the Palestinian Authority.

9. Each EFTA State shall have the right to request further information on a measure proposed by the Palestinian Authority as well as to comment upon it. The Palestinian Authority shall have the same right as regards a measure proposed by an EFTA State. Such requests for information and comments as well as replies to them shall be sent to the EFTA Secretariat who will forward them to the State Party concerned as well as copies of the documents to other Parties for information. A request for information or a comment made on a proposed aid scheme shall not prevent the initiation of consultations or any further steps of procedure under Article 23 of this Agreement.

### III REQUESTS FOR INFORMATION

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

### IV OTHER PROVISIONS

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

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## APPENDIX 1 TO ANNEX IV

### CALCULATION OF NET COSTS OF AID MEASURES

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

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

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

The net cost of equity is the difference between the cost of government borrowing and any dividends and/or repayments received. Reductions in the value of equity capital (e.g. write-offs) are added as a cost.

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## APPENDIX 2 TO ANNEX IV

### STATE AID - NOTIFICATION FORM FOR PLANNED AID MEASURES

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

Regional:

- which regions, areas are eligible?

Sectoral:

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

9. Form(s) of aid:

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

Please state the following for each form of aid:

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

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

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

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

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

12. Repayment and penalty arrangements:
    - repayment arrangements, if any, where projects are successful;
    - penalty arrangements, if any, where projects fail to comply with the conditions on which aid was granted.
  13. Cumulation of aid:
    - where there is more than one form of aid, state to what extent a recipient may combine several forms of aid;
    - state to what extent the aid in question may be combined with other aid schemes in operation.
  14. Duration of aid scheme/aid measure:
    - date of aid measure/scheme coming into force and date until which it will remain in force;
    - if an existing scheme for what period of time being extended.
  15. Budget/expenditure:  
Give budget/expenditure figures in national currency:
    - total budget for the duration of the scheme/aid measure
    - if an existing aid scheme is to be altered, give for the last three years expenditure in the form of commitments made (including estimated revenue losses in the case of tax expenditure),
    - annual breakdown of the budget.
  16. For schemes which do not have a specific sectoral or regional aim, specify any resulting sectoral or regional concentration of aid.
  17. Estimated number of recipients.
  18. Information/control measures envisaged to ensure that assisted projects comply with statutory objectives.
  19. Fully reasoned justification of the compatibility of the aid scheme/aid measure backed by necessary statistical information.
  20. Other relevant data (e.g. estimated number of jobs created and maintained).
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ANNEX V

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 20

List of products

Heading No.	<u>H.S.Code /</u> <u>PLO tariff no</u>	Description of products
<b>17.04</b>		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>
	1704.90	- Other
<b>18.06</b>		<b>Chocolate and other food preparations containing cocoa.</b>
		- Other, in blocks, slabs or bars:
	1806.32	-- Not filled
<b>19.05</b>		<b>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.</b>
	1905.90	- Other
<b>20.05</b>		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.</b>
ex	2005.20	- Potatoes:
		-- In the form of flour, meal or flakes
		-- Other:
	20	--- Thinly sliced, fried or baked, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption

Heading No.	<u>H.S.Code /</u> <u>PLO tariff no</u>	Description of products
<b>62.08</b>		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</b>
ex	6208.91	- Other : -- Of cotton: --- Negligés, bathrobes, dressing gowns and similar articles: 11 ---- Of terry towelling and similar woven terry fabrics
<b>63.02</b>		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>
	6302.60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton

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## ANNEX VI

### REFERRED TO IN PARAGRAPH 2 OF ARTICLE 29

#### CONSTITUTION AND FUNCTIONING OF THE ARBITRAL TRIBUNAL

1. In its written notification made pursuant to Article 29 of the Agreement, the Party referring the dispute to arbitration shall designate one member, who may be its national.
2. Within thirty days from the receipt of the notification referred to in paragraph 1, the Party to which it was addressed shall, in turn, designate one member, who may be its national.
3. Within sixty days from the receipt of the notification referred to in paragraph 1, the two members already designated shall agree on the designation of a third member who shall be confirmed by the parties to the dispute within 15 days. The third member shall not be a national of either party to the dispute, nor permanently reside on the territory of either Party. The member thus appointed shall be the President of the arbitral tribunal.
4. If all three members have not been designated or appointed within sixty days from the receipt of the notification referred to in paragraph 1, the necessary designations shall be made, at request of either party to the dispute, by the President of the International Court of Justice. If the President is unable to act under this paragraph or is a national of a party to the dispute, the designations shall devolve on the Vice-President of the Court. If the latter, in turn, is unable to act or is a national of a party to the dispute, the designations shall be effected by the next senior member of the Court who is neither unable to act nor a national of a Party.
5. The tribunal shall lay down its own rules of procedure and take its decisions by majority vote.
6. The arbitral award shall be rendered within six months of the date at which the President of the Tribunal was appointed. At the request of the tribunal the Joint Committee may grant an extension of this time period. up to six additional months. In the event of a dispute over the meaning and scope of the award, any party to the dispute can, within 60 days from the communication of the

arbitral award, ask for clarification by the tribunal. The tribunal shall deliver its clarification within 60 days from the day the issue was brought before it.

7. The expenses of the Tribunal, including the remuneration of its members, shall be borne by the parties to the dispute in equal shares.

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## PROTOCOL A

### REFERRED TO IN SUB-PARAGRAPH (b) OF ARTICLE 2

#### PROCESSED AGRICULTURAL PRODUCTS

##### 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 products referred to in Articles 3 and 4 of this Protocol, the Agreement does not preclude:

- (a) the levying, upon import, of a fixed duty;
- (b) the application of measures adopted upon export.

2. The fixed duties, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

##### Article 3

1. For products listed in Tables II, III and IV, originating in the West Bank and the Gaza Strip, Iceland, Liechtenstein/Switzerland and Norway respectively shall accord the concessions indicated in those Tables.

2. Taking into account the provisions laid down in Article 2 of this Protocol, Iceland, Liechtenstein/Switzerland and Norway shall, based on reviews that can be requested by either side, accord for products listed respectively in Tables II, III and IV, originating in the West Bank and the Gaza Strip, treatment not less favourable than that accorded to the European Community.

Article 4

For products listed in Table V, originating in an EFTA State, the Palestinian Authority shall not apply fixed duties higher than those applicable at the entry into force of the Agreement. No new fixed duties shall be introduced on imports of these products.

Article 5

1. The EFTA States shall notify the Palestinian Authority and the Palestinian Authority shall notify the EFTA States at an early stage, at least before the entering into force, of all measures applied under Article 2 of this Protocol.
2. The Palestinian Authority and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 6

The EFTA States and the Palestinian Authority shall review periodically the development of their trade in products covered by this Protocol. A first review shall take place at the latest after the introduction of any changes in the relations with the European Community. In the light of these reviews and taking into account the arrangements between the Parties and the European Community or in WTO, the EFTA States and the Palestinian Authority shall decide on possible changes to the product coverage of this Protocol, as well as on a possible development of the measures applied under Article 2 of this Protocol.

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TABLE I TO PROTOCOL A

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Description of products</b>
14.04		<b>Vegetable products not elsewhere specified or included:</b>
	1404.20	- Cotton linters
15.16		<b>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:</b>
ex	1516.20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"
15.18		<b>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:</b>
ex	1518.00	- Linoxyn

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TABLE II TO PROTOCOL A

ICELAND

Icelandic Customs Tariff heading No	Description	Duty
<b>ex 0403</b>	<b>Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:</b>	
	– Yoghurt:	
0403.1011	-- Containing cocoa .....	*
	-- As beverage:	
0403.1021	---- Containing cocoa .....	*
0403.1022	---- Containing fruit or nut .....	*
	– Other:	
0403.9011	-- Containing cocoa .....	*
	-- As beverage:	
0403.9021	---- Containing cocoa .....	*
0403.9022	---- Containing fruit or nut .....	*
<b>ex 1702</b>	<b>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:</b>	
1702.5000	–Chemically pure fructose.....	FREE
	– Other, including invert sugar:	
1702.9004	-- Chemically pure maltose.....	FREE
<b>ex 1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>	
1704.1000	–Chewing gum, whether or not sugar-coated .....	FREE
	– Other:	
1704.9002	-- Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste) in units of less than 5 kg .....	FREE
1704.9003	-- Molded ornamental sugar .....	FREE
1704.9007	-- Preparations of gum Arabic .....	FREE
1704.9009	-- Other .....	FREE
<b>ex 1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>	
	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2003	-- Cocoa powder, excluding goods of heading no. 1901, containing 30% or more by weight of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances. ....	*

\* = Fixed duty in accordance with Article 2.1(a) in this Protocol

FREE = No fixed duty in accordance with Article 2.1(a) applied

Icelandic Customs Tariff heading No	Description	Duty
1806.2004	-- Cocoa powder, excluding goods of heading no. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances. ....	*
	-- Other:	
1806.2005	---- Other preparations, excluding goods of heading no. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder. ....	*
1806.2006	---- Other preparations, excluding goods of heading no. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder. ....	*
1806.2009	-- Other .....	FREE
	- Other, in blocks, slabs or bars:	
	-- Filled:	
1806.3101	---- Filled chocolate in slabs or bars.....	*
1806.3109	---- Other .....	*
	-- Not filled:	
1806.3201	---- Chocolate composed solely of cocoa paste, sugar and not more than 30% of cocoa butter, in slabs and bars...	FREE
1806.3203	---- Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars .....	*
1806.3202	---- Imitation chocolate in slabs or bars.....	*
1806.3209	---- Other .....	*
	- Other:	
	-- Substances for the manufacture of beverages:	
1806.9011	---- Prepared substances for beverages, with a basis of goods of headings Nos. 0401 to 0404, containing 5% or more by weight of cocoa powder calculated on a totally defatted basis, not elsewhere specified or included, sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter .....	*
1806.9012	---- Prepared substances for beverages, containing cocoa together with proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter .....	FREE
1806.9019	---- Other .....	FREE
	-- Other:	
1806.9022	---- Food specially prepared for dietetic purposes .....	*
1806.9023	---- Easter eggs .....	*
1806.9027	---- Breakfast cereal.....	FREE
1806.9028	---- Cocoa powder, excluding goods of heading no. 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances. ....	*
1806.9029	---- Cocoa powder, excluding goods of heading no. 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances. ....	*
1806.9039	---- Other .....	*

Icelandic Customs Tariff heading No	Description	Duty
ex 1901	<b>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted bases, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted bases, not elsewhere specified or included:</b>	
1901.1000	–Preparations for infant use, put up for retail sale..... – Mixes and dough's for the preparation of bakers' wares of heading No. 1905: -- Containing a total of 3 % or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:	FREE
1901.2011	---- For the preparation of crispbread of heading No. 1905.1000	FREE
1901.2012	---- For the preparation of gingerbread and the like of heading No. 1905.2000 .....	*
1901.2013	---- For the preparation of sweet biscuits of heading No. 1905.3011 and 1905.3029 and the like .....	*
1901.2014	---- For the preparation of ginger snaps of heading No. 1905.3021	*
1901.2015	---- For the preparation of waffles and wafers of heading No. 1905.3030 .....	*
1901.2016	---- For the preparation of rusks, toasted bread and similar toasted bread of heading No. 1905.4000.....	*
1901.2017	---- For the preparation of bread of heading No. 1905.9011 with filling based on butter or dairy products .....	*
1901.2018	---- For the preparation of bread of heading No. 1905.9019	*
1901.2019	---- For the preparation of plain biscuits of heading No. 1905.9020	*
1901.2021	---- For the preparation of savoury and salted biscuits of heading No. 1905.9030 .....	FREE
1901.2022	---- For the preparation of cakes and pastry of heading No. 1905.9040 .....	*
1901.2023	---- Mixes and doughs, containing meat, for the preparation of pizza and the like of heading No. 1905.9051 .....	*
1901.2024	---- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No. 1905.9059	*
1901.2025	---- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like .....	FREE
1901.2029	---- For the preparation of products of heading No. 1905.9090 -- Other:	*
1901.2031	---- For the preparation of crispbread of heading No. 1905.1000	FREE
1901.2032	---- For the preparation of gingerbread and the like of heading No. 1905.2000 .....	FREE
1901.2033	---- For the preparation of sweet biscuits of heading No. 1905.3011 and 1905.3029 and the like .....	FREE
1901.2034	---- For the preparation of ginger snaps of heading No. 1905.3021	FREE
1901.2035	---- For the preparation of waffles and wafers of heading No. 1905.3030 .....	FREE
1901.2036	---- For the preparation of rusks, toasted bread and similar toasted bread of heading No. 1905.4000.....	FREE
1901.2037	---- For the preparation of bread of heading No. 1905.9011 with filling based on butter or dairy products .....	FREE
1901.2038	---- For the preparation of bread of heading No. 1905.9019	FREE
1901.2039	---- For the preparation of plain biscuits of heading No. 1905.9020	FREE

Icelandic Customs Tariff heading No	Description	Duty
1901.2041	---- For the preparation of savoury and salted biscuits of heading No. 1905.9030 .....	FREE
1901.2042	---- For the preparation of cakes and pastry of heading No. 1905.9040 .....	FREE
1901.2043	---- Mixes and doughs, containing meat, for the preparation of pizza and the like of heading No. 1905.9051 .....	FREE
1901.2044	---- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No. 1905.9059	FREE
1901.2045	---- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like .....	FREE
1901.2049	---- For the preparation of products of heading No. 1905.9090	FREE
	- Other :	
	-- Substances for the manufacture of beverages:	
	---- Prepared substances for beverages, with a basis of goods of headings Nos. 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, not elsewhere specified or included, added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter:	
ex 1901.9011	----- Food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa .....	FREE
1901.9019	---- Other .....	FREE
	-- Other:	
ex 1901.9020	---- Malt extract .....	FREE
ex 1901.9020	---- Powder for making desserts .....	FREE
ex 1901.9020	---- Preparations of goods in headings Nos. 0401 to 0404 not containing cocoa .....	FREE
ex 1901.9020	---- Powder for making ice-cream, not containing cocoa	FREE
ex 1901.9020	---- Other, excluding preparations of goods in headings Nos. 0401 to 0404 containing cocoa .....	FREE
<b>ex 1902</b>	<b>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:</b>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	-- Containing eggs .....	*
1902.1900	-- Other .....	FREE
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
	-- With fish, crustaceans, molluscs and other aquatic invertebrates:	
1902.2019	---- Other .....	FREE
	-- With sausages, meat, meat offal or blood or mixtures thereof:	
1902.2022	---- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	*
1902.2029	---- Other .....	FREE
	-- Stuffed with cheese:	
1902.2031	---- Containing more than 3% of cheese .....	*
1902.2039	---- Other .....	FREE
	-- Stuffed with meat and cheese:	
	---- In a proportion exceeding 20% by weight of meat and cheese:	
ex 1902.2041	----- Not containing more than 20% by weight of meat	*
1902.2042	---- Containing a total of 3% up to and including 20% by weight of meat and cheese .....	*

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<b>Icelandic Customs Tariff heading No</b>	<b>Description</b>	<b>Duty</b>
1902.2049	---- Other .....	FREE
1902.2050	-- Other .....	FREE
	- Other pasta:	

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Icelandic Customs Tariff heading No	Description	Duty
1902.3010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	FREE
	-- With sausages, meat, meat offal or blood or mixtures thereof:	
1902.3021	---- In a proportion of 3% up to and including 20% by weight	*
1902.3029	---- Other .....	FREE
	-- With cheese:	
1902.3031	---- In a proportion exceeding 3% by weight .....	*
1902.3039	---- Other .....	FREE
	-- With meat and cheese:	
1902.3041	---- In a proportion of 3% up to and including 20% by weight, total .....	*
1902.3049	---- Other .....	FREE
1902.3050	-- Other .....	FREE
	- Couscous:	
1902.4010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	FREE
	-- With sausages, meat, meat offal or blood or mixtures thereof:	
1902.4021	---- In a proportion of 3% up to and including 20% by weight	*
1902.4029	---- Other .....	FREE
1902.4030	-- Other .....	FREE
<b>1903</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:</b>	
1903.0001	-In retail packings of 5 kilos or less .....	FREE
1903.0009	-Other .....	FREE
<b>ex 1904</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</b>	
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1001	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1904.1002	-- Breakfast cereals .....	FREE
1904.1009	-- Other .....	FREE
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904.2001	---- Based on swelled or roasted cereals or cereal products	FREE
	- Other:	
1904.9001	-- Containing meat in a proportion of 3% up to and including 20% by weight .....	*
1904.9009	-- Other .....	FREE
<b>ex 1905</b>	<b>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:</b>	
1905.1000	-Crispbread .....	FREE
1905.2000	-Gingerbread and the like .....	*
	- Sweet biscuits; waffles and wafers:	
	-- Coated or covered with chocolate or with fondants containing cocoa:	
1905.3011	---- Sweet biscuits (incl. cookies) .....	*

Icelandic Customs Tariff heading No	Description	Duty
1905.3019	---- Other .....	*
	-- Other;	
	---- Sweet biscuits (incl. cookies):	
1905.3021	----- Ginger snaps .....	*
1905.3022	----- Sweet biscuits and cookies, containing less than 20% of sugar .....	*
1905.3029	----- Other sweet biscuits and cookies .....	*
1905.3030	---- Other .....	*
1905.4000	-Rusks, toasted bread and similar toasted products .....	*
<b>ex 2001</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>	
	- Other:	
2001.9001	-- Sweet corn ( <i>Zea mays var. saccharata</i> ).....	FREE
<b>ex 2005</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:</b>	
	- Peas ( <i>Pisum sativum</i> ):	
ex 2005.4000	-- Preparations solely of peas .....	FREE
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):	
	-- Other:	
ex 2005.5900	---- Preparations based solely on bean flour.....	FREE
2005.8000	-Sweet corn ( <i>Zea mays var. saccharata</i> ) .....	FREE
	- Other vegetables and mixtures of vegetables:	
	--- Containing meat in a proportion of 3% up to and including 20% by weight:	
ex 2005.9001	---- Mixtures of vegetables which have potato chips as a basic ingredient .....	*
ex 2005.9001	---- Mixtures based on vegetables flour .....	*
	-- Other:	
ex 2005.9009	---- Mixtures of vegetables which have potato chips as a basic ingredient .....	FREE
ex 2005.9009	---- Mixtures based on vegetables flour .....	FREE
<b>ex 2006</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):</b>	
	- Other vegetables:	
2006.0021	-- Sweet corn ( <i>Zea mays var. saccharata</i> ).....	FREE
<b>ex 2008</b>	<b>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:</b>	
	- Other, including mixtures other than those of subheading No. 2008.19:	
2008.9100	-- Palm hearts .....	FREE
	-- Other:	
	---- Other:	
ex 2008.9909	----- Other edible parts of plants, n.e.s.....	FREE
<b>ex 2101</b>	<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee,</b>	

Icelandic Customs Tariff heading No	Description	Duty
	<b>tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</b>	
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	– – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
	– – – Containing by weight 1.5% or more of milk fat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch:	
ex 2101.1201	– – – – Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	FREE
	– – – – Other:	
ex 2101.1209	– – – – Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	FREE
	– 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:	
	– – Containing by weight 1.5% or more of milk fat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch:	
ex 2101.2001	– – – Tea preparations consisting of a mixture of tea, milk powder and sugar.....	FREE
	– – Other:	
ex 2101.2009	– – – Tea preparations consisting of a mixture of tea, milk powder and sugar.....	FREE
	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.3001	– – Other roasted coffee substitutes, excluded chicory roots, and extracts, essences and concentrates of other roasted coffee substitutes, excluded chicory roots .....	FREE
2101.3009	– – Other .....	FREE
<b>ex 2102</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:</b>	
	– Active yeasts:	
2102.1001	– – Other than for baking of bread, excluded yeasts for use in animal fodder .....	FREE
2102.1009	– – Other .....	FREE
	– Inactive yeasts; other single-cell micro-organisms, dead:	
2102.2001	– – Inactive yeasts .....	FREE
	– Prepared baking powders:	
2102.3001	– – In retail packings of 5 kg or less.....	FREE
2102.3009	– – Other .....	FREE
<b>ex 2103</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>	
	– Other:	
2103.9010	– – Preparations of vegetable sauces with the basic ingredients of flour, meal, starch or malt extract .....	FREE
<b>ex 2104</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations:</b>	
	– Soups and broths and preparations therefor:	

Icelandic Customs Tariff heading No	Description	Duty
2104.1001	--- Preparations of vegetable soups with the basic ingredients of flour, meal, starch or malt extract.....	*
	--- Other soups:	
2104.1011	---- Containing meat in a proportion exceeding 20% by weight	*
2104.1012	---- Containing meat in a proportion of 3% up to and including 20% by weight .....	*
2104.1019	---- Other .....	*
	--- Other:	
2104.1021	---- Containing meat in a proportion exceeding 20% by weight	*
2104.1022	---- Containing meat in a proportion of 3% up to and including 20% by weight .....	*
2104.1029	---- Other .....	*
<b>ex 2106</b>	<b>Food preparations not elsewhere specified or included:</b>	
2106.1000	-Protein concentrates and textured protein substances .....	FREE
	- 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 .....	FREE
2106.9019	---- Other .....	FREE
	--- Preparations for making beverages:	
2106.9021	---- Non-alcoholic preparations (concentrated extracts) FREE	
2106.9022	---- Flavoured or coloured syrup .....	FREE
2106.9023	---- Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths	FREE
2106.9024	---- Specially prepared as infant food or for dietetic purposes	FREE
2106.9025	---- Prepared substances for beverages, containing proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	FREE
2106.9026	---- Prepared substances for beverages, of ginseng extract mixed with other ingredients, e. g. glucose or lactose .....	FREE
	---- Compound alcoholic preparations, of an alcoholic strength by volume of more than 0,5 %, of a kind used for the manufacture of beverages:	
2106.9031	----- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol .....	FREE
2106.9032	----- Of an alcoholic strength by volume of up to 15% vol	FREE
2106.9033	----- Of an alcoholic strength by volume of 15 % up to and including 22 % vol .....	FREE
2106.9034	----- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol .....	FREE
2106.9035	----- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol .....	FREE
2106.9036	----- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol .....	FREE
2106.9037	----- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol .....	FREE
2106.9038	----- Other .....	FREE
2106.9039	---- Other .....	FREE
	--- Powder for making desserts:	
2106.9041	---- In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks.....	*

Icelandic Customs Tariff heading No	Description	Duty
2106.9042	---- In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks .....	FREE
2106.9048	---- Other, containing milk powder, egg white or egg yolks	*
2106.9049	---- Other, not containing milk powder, egg white or egg yolks	FREE
2106.9061	-- Candy, containing neither sugar nor cocoa.....	FREE
2106.9062	-- Fruit soups and porridge .....	FREE
<b>2202</b>	<b>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:</b>	
	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1001	-- Carbonated beverages .....	FREE
2202.1002	-- Specially prepared as infant food or for dietetic purposes	FREE
2202.1009	-- Other .....	FREE
	– Other:	
2202.9001	-- Of dairy products with other ingredients, provided that the dairy products are 75 % or more by weight excluding packings	*
2202.9002	-- Specially prepared as infant food or for dietetic purposes	FREE
2202.9009	-- Other .....	FREE
<b>2203</b>	<b>Beer made from malt:</b>	
2203.0001	–Beer of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol .....	FREE
2203.0002	–Of an alcoholic strength by volume of up to 15% vol.....	FREE
2203.0009	–Other.....	FREE
<b>ex 2204</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009:</b>	
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
	-- In containers holding 2 l or less:	
	---- Fortified grape must:	
2204.2111	----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol .....	FREE
2204.2112	----- Of an alcoholic strength by volume of up to 15% vol	FREE
2204.2113	----- Of an alcoholic strength by volume of 15 % up to and including 22 % vol .....	FREE
2204.2114	----- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol .....	FREE
2204.2119	----- Other .....	FREE
	-- Other:	
	---- Fortified grape must:	
2204.2911	----- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol .....	FREE
2204.2912	----- Of an alcoholic strength by volume of up to 15% vol	FREE
2204.2913	----- Of an alcoholic strength by volume of 15 % up to and including 22 % vol .....	FREE
2204.2914	----- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol .....	FREE
2204.2919	----- Other .....	FREE

Icelandic Customs Tariff heading No	Description	Duty
<b>2205</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
	– In containers holding 2 l or less:	
2205.1001	--- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol.....	FREE
2205.1002	--- Of an alcoholic strength by volume of up to 15% vol	FREE
2205.1003	--- Of an alcoholic strength by volume of 15 % up to and including 22 % vol.....	FREE
2205.1009	--- Other .....	FREE
	– Other:	
2205.9001	--- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol.....	FREE
2205.9002	--- Of an alcoholic strength by volume of up to 15% vol	FREE
2205.9003	--- Of an alcoholic strength by volume of 15 % up to and including 22 % vol.....	FREE
2205.9009	--- Other .....	FREE
<b>2208</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:</b>	
	– Spirits obtained by distilling grape wine or grape marc:	
	--- Cognac:	
2208.2011	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.2012	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.2013	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.2019	---- Other .....	FREE
	--- Other:	
2208.2091	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.2092	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.2093	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.2099	---- Other .....	FREE
	– Whiskies:	
2208.3001	--- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.3002	--- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.3003	--- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.3009	--- Other .....	FREE
	– Rum and tafia:	
2208.4001	--- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.4002	--- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.4003	--- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.4009	--- Other .....	FREE
	– Gin and Geneva:	

Icelandic Customs Tariff heading No	Description	Duty
	--- Gin:	
2208.5011	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.5012	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.5013	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.5019	---- Other .....	FREE
	--- Geneva:	
2208.5021	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.5022	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.5023	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.5029	---- Other .....	FREE
	- Vodka:	
2208.6001	-- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.6002	-- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.6003	-- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.6009	-- Other .....	FREE
	- Liqueurs and cordials:	
	--- Containing by weight more than 5% of added sugar:	
2208.7011	---- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol.....	FREE
2208.7012	---- Of an alcoholic strength by volume of up to 15% vol	FREE
2208.7013	---- Of an alcoholic strength by volume of 15 % up to and including 22 % vol.....	FREE
2208.7014	---- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol.....	FREE
2208.7015	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.7016	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.7017	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.7019	---- Other .....	FREE
	--- Other:	
2208.7091	---- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol.....	FREE
2208.7092	---- Of an alcoholic strength by volume of up to 15% vol	FREE
2208.7093	---- Of an alcoholic strength by volume of 15 % up to and including 22 % vol.....	FREE
2208.7094	---- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol.....	FREE
2208.7095	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.7096	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE

<b>Icelandic Customs Tariff heading No</b>	<b>Description</b>	<b>Duty</b>
2208.7097	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.7099	---- Other .....	FREE
	- Other:	
	-- Aqua vitae (brennivín):	
2208.9011	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.9012	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.9013	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE



Icelandic Customs Tariff heading No	Description	Duty
2208.9019	---- Other .....	FREE
	-- Aquavit:	
2208.9051	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.9052	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.9053	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.9059	---- Other .....	FREE
	-- Other:	
2208.9091	---- Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol.....	FREE
2208.9092	---- Of an alcoholic strength by volume of up to 15% vol	FREE
2208.9093	---- Of an alcoholic strength by volume of 15 % up to and including 22 % vol.....	FREE
2208.9094	---- Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol.....	FREE
2208.9095	---- Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol.....	FREE
2208.9096	---- Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol.....	FREE
2208.9097	---- Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol.....	FREE
2208.9099	---- Other .....	FREE
<b>ex 2520</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:</b>	
	-- Plasters:	
2520.2001	-- Plasters specially prepared for use in dentistry.....	FREE
<b>ex 2839</b>	<b>Silicates; commercial alkali metal silicates:</b>	
ex 2839.9000	--Other, <u>excluding commercial alkali metal silicates (lithium-, rubidium-, cesium- and francium silicates)</u> .....	FREE
<b>ex 2905</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	-- Saturated monohydric alcohols:	
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	FREE
2905.1300	-- Butan-1-ol ( <i>n</i> -butyl alcohol).....	FREE
2905.1400	-- Other butanols.....	FREE
2905.1500	-- Pentanol (amyl alcohol) and isomers thereof.....	FREE
2905.1600	-- Octanol (octyl alcohol) and isomers thereof.....	FREE
2905.1700	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol).....	FREE
2905.1900	-- Other .....	FREE
	-- Unsaturated monohydric alcohols:	
2905.2200	-- Acyclic terpene alcohols.....	FREE
2905.2900	-- Other .....	FREE
	-- Diols:	
2905.3200	-- Propylene glycol (propane-1,2-diol).....	FREE
2905.3900	-- Other .....	FREE
	-- Other polyhydric alcohols:	

Icelandic Customs Tariff heading No	Description	Duty
2905.4100	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	FREE
2905.4200	-- Pentaerythritol.....	FREE
2905.4300	-- Mannitol.....	FREE
2905.4400	-- D-glucitol (sorbitol).....	FREE
2905.4900	-- Other .....	FREE
2905.5000	–Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.....	FREE
<b>2911</b>	<b>2911.0000 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.....</b>	<b>FREE</b>
<b>ex 2915</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	– Formic acid, its salts and esters:	
2915.1200	-- Salts of formic acid.....	FREE
2915.1300	-- Esters of formic acid.....	FREE
	– Acetic acid and its salts; acetic anhydride:	
2915.2100	-- Acetic acid.....	FREE
2915.2200	-- Sodium acetate.....	FREE
2915.2300	-- Cobalt acetates.....	FREE
2915.2400	-- Acetic anhydride.....	FREE
2915.2900	-- Other .....	FREE
	– Esters of acetic acid:	
2915.3100	-- Ethyl acetate.....	FREE
2915.3200	-- Vinyl acetate.....	FREE
2915.3300	-- <i>n</i> -Butyl acetate.....	FREE
2915.3400	-- Isobutyl acetate.....	FREE
2915.3500	-- 2-Ethoxyethyl acetate.....	FREE
2915.3900	-- Other .....	FREE
2915.4000	–Mono-, di- or trichloroacetic acids, their salts and esters	FREE
2915.5000	–Propionic acid, its salts and esters.....	FREE
2915.6000	–Butyric acids, valeric acids, their salts and esters.....	FREE
2915.7000	–Palmitic acid, stearic acid, their salts and esters.....	FREE
2915.9000	–Other.....	FREE
<b>2916</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	–Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.1100	-- Acrylic acid and its salts.....	FREE
2916.1200	-- Esters of acrylic acid.....	FREE
2916.1300	-- Methacrylic acid and its salts.....	FREE
2916.1400	-- Esters of methacrylic acid.....	FREE
2916.1500	-- Oleic, linoleic or linolenic acids, their salts and esters	FREE
2916.1900	-- Other .....	FREE
2916.2000	–Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	–Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.3100	-- Benzoic acid, its salts and esters.....	FREE

Icelandic Customs Tariff heading No	Description	Duty
2916.3200	-- Benzoyl peroxide and benzoyl chloride.....	FREE
2916.3400	-- Phenylacetic acid and its salts.....	FREE
2916.3500	-- Esters of phenylacetic acid .....	FREE
2916.3900	-- Other .....	FREE
<b>2917</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	– Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters .....	FREE
2917.1200	-- Adipic acid, its salts and esters .....	FREE
2917.1300	-- Azelaic acid, sebacic acid, their salts and esters ...	FREE
2917.1400	-- Maleic anhydride .....	FREE
2917.1900	-- Other .....	FREE
2917.2000	– Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	– Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3100	-- Dibutyl orthophthalates .....	FREE
2917.3200	-- Dioctyl orthophthalates.....	FREE
2917.3300	-- Dinonyl or didecyl orthophthalates.....	FREE
2917.3400	-- Other esters of orthophthalic acid.....	FREE
2917.3500	-- Phthalic anhydride .....	FREE
2917.3600	-- Terephthalic acid and its salts .....	FREE
2917.3700	-- Dimethyl terephthalate .....	FREE
2917.3900	-- Other .....	FREE
<b>2918</b>	<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	– Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, per-oxides, peroxyacids and their derivatives:	
2918.1100	-- Lactic acid, its salts and esters .....	FREE
2918.1200	-- Tartaric acid .....	FREE
2918.1300	-- Salts and esters of tartaric acid .....	FREE
2918.1400	-- Citric acid .....	FREE
2918.1500	-- Salts and esters of citric acid .....	FREE
2918.1600	-- Gluconic acid, its salts and esters .....	FREE
2918.1700	-- Phenylglycolic acid (mandelic acid), its salts and esters	FREE
2918.1900	-- Other .....	FREE
	– Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, per-oxides, peroxyacids and their derivatives:	
2918.2100	-- Salicylic acid and its salts .....	FREE
2918.2200	-- O-Acetylsalicylic acid, its salts and esters .....	FREE
2918.2300	-- Other esters of salicylic acid and their salts .....	FREE
2918.2900	-- Other .....	FREE
2918.3000	–Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives .....	FREE
2918.9000	–Other.....	FREE

Icelandic Customs Tariff heading No	Description	Duty
<b>2932</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b>	
	– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	-- Tetrahydrofuran .....	FREE
2932.1200	-- 2-Furaldehyde (furfuraldehyde) .....	FREE
2932.1300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol .....	FREE
2932.1900	-- Other .....	FREE
	– Lactones:	
2932.2100	-- Coumarin, methylcoumarins and ethylcoumarins.....	FREE
2932.2900	-- Other lactones .....	FREE
	– Other:	
2932.9100	-- Isosafrole .....	FREE
2932.9200	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one .....	FREE
2932.9300	-- Piperonal .....	FREE
2932.9400	-- Safrole.....	FREE
	-- Other:	
2932.9910	---- Benzofuran (coumarone) .....	FREE
2932.9930	---- Internal ethers .....	FREE
2932.9950	---- Expoxides with a four- membered ring.....	FREE
	---- Cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2932.9071	---- 3,4 Methyleneedioxy phenylpropan-2-on.....	FREE
2932.9079	---- Other .....	FREE
2932.9090	---- Other .....	FREE
<b>ex 2933</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only;</b>	
	– Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.1100	-- Phenazone (antipyrin) and its derivatives.....	FREE
2933.1900	-- Other .....	FREE
	– Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2900	-- Other .....	FREE
	– Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100	-- Pyridine and its salts .....	FREE
2933.3200	-- Piperidine and its salts .....	FREE
	-- Other:	
2933.3910	---- Iproniazid: ketobemidone hydrochloride; pyridostigmine bromide .....	FREE
2033.3980	---- Other .....	FREE
2933.3990	-- Other .....	FREE
2933.4000	–Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused.....	FREE
	– Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.5900	-- Other .....	FREE
	– Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100	-- Melamine .....	FREE
2933.6900	-- Other .....	FREE

Icelandic Customs Tariff heading No	Description	Duty
	– Lactams:	
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam) .....	FREE
2933.7900	-- Other lactams .....	FREE
2933.9000	–Other.....	FREE
<b>2934</b>	<b>Nucleic acids and their salts; other heterocyclic compounds:</b>	
2934.1000	–Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure .....	FREE
2934.2000	–Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused .....	FREE
2934.3000	–Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused .....	FREE
2934.9000	–Other .....	FREE
<b>2940</b>	<b>2940.0000 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</b>	FREE
<b>2941</b>	<b>Antibiotics:</b>	
2941.1000	–Penicillins and their derivatives with a penicillanic acid structure; salts thereof.....	FREE
2941.2000	–Streptomycins and their derivatives; salts thereof.....	FREE
2941.3000	–Tetracyclines and their derivatives; salts thereof .....	FREE
2941.4000	–Chloramphenicol and its derivatives; salts thereof.....	FREE
2941.5000	–Erythromycin and its derivatives; salts thereof .....	FREE
2941.9000	–Other.....	FREE
<b>ex 3006</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter:</b>	
	– Dental cements and other dental fillings; bone reconstruction cements:	
3006.4002	-- Silver amalgams for dental fillings .....	FREE
	–Chemical contraceptive preparations based on hormones or spermicides:	
<b>ex 3006.6000</b>	-- Chemical contraceptive preparations based on hormones	FREE
<b>ex 3403</b>	<b>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:</b>	
	– Containing petroleum oils or oils obtained from bituminous minerals:	
	-- Preparations for the treatment of textile materials, leather, furskins or other materials:	
<b>ex 3403.1100</b>	---- Waterdispersible textile lubricating preparations containing a high proportion of surface-active agents together with mineral oils and other chemicals.....	FREE
	-- Other:	
	---- Anti-rust and anti-corrosive preparations:	

Icelandic Customs Tariff heading No	Description	Duty
ex 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.....	FREE
<b>ex 3407</b>	<b>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):</b>	
3407.0001	–Preparations for use in dentistry, with a basis of plaster	FREE
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
3501.1000	–Casein .....	FREE
	– Other:	
3501.9001	-- For food preparation .....	FREE
3501.9009	-- Other .....	FREE
<b>3505</b>	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>	
	– Dextrins and other modified starches:	
3505.1001	-- Starches, esterified or etherified .....	FREE
3505.1009	-- Other .....	FREE
3505.2000	–Glues .....	FREE
<b>3506</b>	<b>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:</b>	
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	FREE
	– Other:	
3506.9100	-- Adhesives based on rubber or plastics (including artificial resins) .....	FREE
3506.9900	-- Other .....	FREE
<b>ex 3801</b>	<b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures:</b>	
	–Colloidal or semi-colloidal graphite:	
ex 3801.2000	-- Colloidal graphite suspended in oil and semi-colloidal graphite	FREE
ex 3801.3000	–Carbonaceous pastes for electrodes and similar pastes for furnace linings, <u>excluding carbons for making carbon brushes</u> ..	FREE
	–Other:	
ex 3801.9000	-- Preparations based on graphite or other carbon in the form of pastes, mixed with oil .....	FREE
<b>ex3804</b>	<b>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, <u>excluding concentrated sulphite lye</u> .....</b>	FREE

Icelandic Customs Tariff heading No	Description	Duty
ex 3805	<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:</b>	
	– Other:	
ex 3805.9000	-- Crude para-cymene other than sulphite turpentine ....	FREE
<b>3809</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:</b>	
3809.1000	–With a basis of amylaceous substances .....	FREE
	– Other:	
3809.9100	-- Of a kind used in the textile or like industries .....	FREE
3809.9200	-- Of a kind used in the paper or like industries .....	FREE
3809.9300	-- Of a kind used in the leather or like industries .....	FREE
ex 3811	<b>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:</b>	
	– Anti-knock preparations:	
ex 3811.1100	-- Based on lead compound, <u>excluding for mineral oils, including gasoline</u> .....	FREE
ex 3811.1900	-- Other, <u>excluding for mineral oils, including gasoline</u> .....	FREE
	– Additives for lubricating oils:	
ex 3811.2100	-- Containing petroleum oils or oils obtained from bituminous minerals, <u>excluding for mineral oils</u> .....	FREE
ex 3811.2900	-- Other, <u>excluding for mineral oils</u> .....	FREE
ex 3811.9000	–Other, <u>excluding for mineral oils, including gasoline</u> .....	FREE
ex 3812	<b>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:</b>	
3812.2000	–Compound plasticisers for rubber or plastics .....	FREE
3812.3000	–Anti-oxidising preparations and other compound stabilisers for rubber or plastics .....	FREE
<b>3817</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:</b>	
3817.1000	–Mixed alkylbenzenes .....	FREE
3817.2000	–Mixed alkylnaphthalenes .....	FREE
<b>3818</b>	<b>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 .....</b>	FREE
ex 3824	<b>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</b>	

Icelandic Customs Tariff heading No	Description	Duty
	<b>specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>	
ex 3824.1000	–Prepared binders for foundry moulds or cores, <u>excluding foundry core binders based on natural resinous products</u> .....	FREE
3824.3000	–Non-agglomerated metal carbides mixed together or with metallic binders .....	FREE
3824.5000	–Non-refractory mortars and concretes	FREE
3824.6000	–Sorbitol other than that of subheading No. 2905.44 .....	FREE
	– Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
3824.7100	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine.....	FREE
3824.7900	-- Other .....	FREE
	– Other:	
	-- Other:	
3823.9001	---- Raw materials or auxiliary preparations for the production of industrial goods.....	FREE
3823.9002	---- Compound hardening agents.....	FREE
3823.9003	---- Inorganic composite solvents and thinners .....	FREE
3823.9004	---- Anti-rust preparations .....	FREE
3823.9005	---- Refrigerants.....	FREE
3823.9006	---- Residual products of the chemical or allied industries, n.e.s. .	FREE
3823.9007	---- Mixture of saccharine or its salts and chemical substances, such as sodium bicarbonate and tartaric acid, in retail packings of 1 kg or less .....	FREE
3823.9009	---- Other .....	FREE
<b>ex 3919</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:</b>	
	– Other:	
3919.9010	-- Wall and ceiling covering .....	FREE
	-- Other:	
3919.9021	---- Of vulcanised fibre .....	FREE
3919.9022	---- Printed with advertisement in foreign languages ....	FREE
3919.9029	---- Other .....	FREE
<b>3920</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:</b>	
	– Of polymers of ethylene:	
3920.1001	-- Printed wrapping foil for foodstuffs .....	FREE
3920.1002	-- Of a thickness of 0.2 mm or more .....	FREE
3920.1009	-- Other .....	FREE
	– Of polymers of propylene:	
3920.2001	-- Of a thickness of 0.2 mm or more, n.e.s. ....	FREE
3920.2002	-- Strips of a kind used for packaging, of a thickness 0.50 mm to 1 mm and of a width 7 to 15 mm .....	FREE
3920.2009	-- Other .....	FREE
	– Of polymers of styrene:	
3920.3001	-- Of a thickness of 0.2 mm or more .....	FREE
3920.3009	-- Other .....	FREE
	– Of polymers of vinyl chloride:	
	-- Rigid:	



Icelandic Customs Tariff heading No	Description	Duty
3920.4101	---- Of a thickness of 0.2 mm or more.....	FREE
3920.4102	---- Plates for photoengravings .....	FREE
3920.4109	---- Other .....	FREE
	--- Flexible:	
3920.4201	---- For conveyor belts .....	FREE
3920.4202	---- Of a thickness of 0.2 mm or more.....	FREE
3920.4203	---- Plates for photoengravings .....	FREE
3920.4209	---- Other .....	FREE
	- Of acrylic polymers:	
	--- Of polymethyl methacrylate:	
3920.5101	---- Of a thickness of 0.2 mm or more .....	FREE
3920.5109	---- Other .....	FREE
	--- Other:	
3920.5901	---- Of a thickness of 0.2 mm or more .....	FREE
3920.5909	---- Other .....	FREE
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	--- Of polycarbonates:	
3920.6101	---- Of a thickness of 0.2 mm or more.....	FREE
3920.6109	---- Other .....	FREE
	--- Of polyethylene terephthalate:	
3920.6201	---- Of a thickness of 0.2 mm or more.....	FREE
3920.6209	---- Other .....	FREE
	--- Of unsaturated polyesters:	
3920.6301	---- Of a thickness of 0.2 mm or more.....	FREE
3920.6309	---- Other .....	FREE
	--- Of other polyesters:	
3920.6901	---- Of a thickness of 0.2 mm or more.....	FREE
3920.6909	---- Other .....	FREE
	- Of cellulose or its chemical derivatives:	
	--- Of regenerated cellulose:	
3920.7101	---- Of a thickness of 0.2 mm or more.....	FREE
3920.7109	---- Other .....	FREE
3920.7200	-- Of vulcanised fibre .....	FREE
	--- Of cellulose acetate:	
3920.7301	---- Of a thickness of 0.2 mm or more.....	FREE
3920.7309	---- Other .....	FREE
	--- Of other cellulose derivatives:	
3920.7901	---- Of a thickness of 0.2 mm or more.....	FREE
3920.7909	---- Other .....	FREE
	- Of other plastics:	
	--- Of polyvinyl butyral:	
3920.9101	---- Of a thickness of 0.2 mm or more.....	FREE
3920.9109	---- Other .....	FREE
	--- Of polyamides:	
3920.9201	---- Of a thickness of 0.2 mm or more.....	FREE
3920.9209	---- Other .....	FREE
	--- Of amino-resins:	
3920.9301	---- Of a thickness of 0.2 mm or more.....	FREE
3920.9309	---- Other .....	FREE
	--- Of phenolic resins:	
3920.9401	---- Of a thickness of 0.2 mm or more.....	FREE
3920.9409	---- Other .....	FREE

Icelandic Customs Tariff heading No	Description	Duty
	--- Of other plastics:	
3920.9901	---- For conveyer belts .....	FREE
3920.9902	---- Of a thickness of 0.2 mm or more.....	FREE
3920.9909	---- Other .....	FREE
<b>3921</b>	<b>Other plates, sheets, film, foil and strip, of plastics:</b>	
	- Cellular:	
	--- Of polymers of styrene:	
3921.1101	---- For heat insulation .....	FREE
3921.1109	---- Other .....	FREE
	--- Of polymers of vinyl chloride:	
3921.1201	---- For paneling or heat insulation .....	FREE
3921.1209	---- Other .....	FREE
3921.1300	--- Of polyurethanes .....	FREE
3921.1400	--- Of regenerated cellulose .....	FREE
	--- Of other plastics:	
3921.1901	---- Draught excluders of expanded polyester .....	FREE
3921.1902	---- For paneling or heat insulation .....	FREE
3921.1909	---- Other .....	FREE
	- Other:	
3921.9001	--- For conveyer belts .....	FREE
3921.9002	--- Of a thickness of 0.2 mm or more .....	FREE
3921.9003	--- Plates for photoengravings .....	FREE
3921.9004	--- Of vulcanised fibre .....	FREE
3921.9009	--- Other .....	FREE

TABLE III TO PROTOCOL A

LIECHTENSTEIN, SWITZERLAND

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
0403	<b>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</b>	
	- Yogurt:	
10.10	-- Containing cocoa	*
10.20	-- Flavoured or containing added fruit	100.-
0710	<b>Vegetables (uncooked or cooked by steaming or boiling water), frozen:</b>	
40.00	- Sweet corn	*
1302	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
ex 31.00	-- Agar-agar	
	- Modified	FREE
	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	--- For technical uses	
	- Modified	FREE
ex 32.90	-- Other	
	- Modified	FREE

\* = Fixed duty in accordance with Article 2.1(a) in this Protocol

FREE = No fixed duty in accordance with Article 2.1(a) applied

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 39.00	-- Other - Modified	FREE
1702	<b>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:</b>	
50.00	- Chemically pure fructose - Other, including invert sugar: -- Solid:	FREE
ex 90.29	--- Other - Chemically pure maltose	FREE
1704	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b> - Chewing gum, whether or not sugar-coated:	
10.10	-- Containing more than 70% by weight of 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 liquorice juice, containing, by weight of sucrose:	*
90.31	--- More than 10% -- Other moulded sugar confectionery: --- Not containing milk fats or vegetable fats, containing	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	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%	*
1806	<b>Chocolate and other food preparations containing cocoa:</b>	
	- 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	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	--- 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:	
31.21	---- Containing fats	*
31.29	---- Other	*
	-- Not filled:	
	--- Milk chocolate, containing by weight of milkfats:	
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:	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
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	<b>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>	
	- Preparations for infant use, put up for retail sale:	
	-- Containing goods of headings Nos. 0401 to 0404:	
10.11	--- Containing by weight more than 12% of milkfats	*
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% of milkfats	*
	-- Not containing goods of headings 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 goods of headings Nos. 0401 to 0404:	
ex 20.81	--- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	*
ex 20.82	--- Containing by weight more than 12% but not more than 25% of milkfats	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	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 headings Nos. 0401 to 0404:	
ex 20.91	--- Containing by weight more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	*
ex 20.92	--- Containing by weight more than 12% but not more than 25% of milkfats	
	- In containers of a weight not exceeding 2 kg	*
	--- 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:	
90.21	---- More than 80%	*
90.22	---- Not more than 80%	*
	--- Food preparations of goods of headings Nos. 0401 to 0404, other than in powder, granules or other solid forms	
	---- Other:	
	----- Containing milkfats, of a milkfat content by weight of:	
90.41	----- More than 50%	*
	----- More than 20% but not more than 50%:	
90.42	----- Containing more than 5% other fats than milkfats	*



HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	milkfats	
90.43	----- Other	*
	----- More than 3% but not more than 20%:	
90.44	----- Containing more than 5% other fats than milkfats	*
90.45	----- Other	*
90.46	----- Not more than 3%	*
90.47	----- Not containing milkfats	*
	--- Preparations of goods of headings Nos. 0401 to 0404 (other than preparations of tariff items 1901.9061 to 1901.9075):	
ex 90.81	---- Containing by weight more than 25% of milkfats - In containers of a weight not exceeding 2 kg	*
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	*
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	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	----- Other:	
90.95	----- Containing fats	*
	----- Not containing fats:	
90.96	----- Containing sugar or eggs	*
90.99	----- Other	*
1902	<b>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:</b>	
	- 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	-- Unprepared	*
40.90	-- Other	*
1903 00.00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	
	- obtained by potatoe starch	2.-
	- Other	4.-
1904	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:</b>	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
10.10	-- "Müesli" type preparations	*
10.90	-- Other	20.-
20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	*
	- Other:	
	-- Other:	
90.20	--- Parboiled rice	24.-
	--- Other:	
90.91	---- Bulgur	110.-
90.99	---- Other	*
1905	<b>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:</b>	
	- 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	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	-- 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	*
90.14	---- Bread crumbs	*
90.19	---- Other	*
90.20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice papers and similar products	32.-
	-- Other:	
90.92	--- Other, not containing added sugar or other sweetening matter	*
	--- Other, containing added sugar or other sweetening matter:	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
90.93	---- Containing milkfat	*
90.94	---- Containing other fats	*
90.95	---- Not containing fat	*
2001	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b> - Other: -- Vegetables and other edible parts of plants:	
90.20	--- Sweet corn ( <i>Zea mays var. saccharata</i> )	*
2004	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:</b> - Other vegetables and mixtures of vegetables: -- In containers, of a weight not exceeding 5 kg:	
90.13	--- Sweet corn ( <i>Zea mays var. saccharata</i> ) -- In containers, of a weight not exceeding 5 kg:	*
90.43	--- Sweet corn ( <i>Zea mays var. saccharata</i> )	*
2005	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:</b> - 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 var. saccharata</i> )	*
2008	<b>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:</b>	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
11.10	<ul style="list-style-type: none"> <li>- Nuts, ground-nuts and other seeds, whether or not mixed together:               <ul style="list-style-type: none"> <li>-- Ground-nuts:                   <ul style="list-style-type: none"> <li>--- Peanut butter</li> </ul> </li> </ul> </li> </ul>	*
91.00	<ul style="list-style-type: none"> <li>- Other, including mixtures other than those of subheading No. 2008.19:               <ul style="list-style-type: none"> <li>-- Palm hearts                   <ul style="list-style-type: none"> <li>--- Other:                       <ul style="list-style-type: none"> <li>---- Other:</li> </ul> </li> </ul> </li> </ul> </li> </ul>	FREE
99.98	<ul style="list-style-type: none"> <li>---- Corn, other than sweet corn (<i>Zea mays var. saccharata</i>)</li> </ul>	*
2101	<p><b>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:</b></p> <ul style="list-style-type: none"> <li>- 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"> <li>-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:                   <ul style="list-style-type: none"> <li>12.90 --- Other</li> </ul> </li> </ul> </li> <li>- 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"> <li>20.90 -- Other</li> </ul> </li> </ul>	<p>*</p> <p>*</p> <p>*</p>
ex 30.00	<ul style="list-style-type: none"> <li>- Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof:               <ul style="list-style-type: none"> <li>- Whole or in pieces</li> </ul> </li> </ul>	1.60

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	- Other	*
2102	<b>Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:</b>	
ex 20.19	- Inactive yeasts; other single-cell micro-organisms, dead: -- Yeasts, natural, dead	4.-
2103	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>	
10.00	- Soya sauce	FREE
20.00	- Tomato ketchup and other tomato sauces	FREE
90.00	- Other	FREE
2104	<b>Soups and broths and preparations therefor; homogenised composite food preparations:</b>	
10.00	- Soups and broths and preparations therefor	FREE
2105	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	
	- Containing cocoa	*
	- Other	*
2106	<b>Food preparations not elsewhere specified or included:</b>	
	- Protein concentrates and textured protein substances:	
10.11	-- Containing milkfats, other fats or sugar	*
10.19	-- Other	*
	- Other:	
	-- Mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
90.21	--- Non alcoholic: ---- Containing added sugar or other sweetening matter,	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	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	20.-
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%	*
	----- More than 20% but not more than 50%	*
90.85	----- Containing more than 5% other fats than milkfats	*
90.86	----- Other	*
90.87	----- More than 3% but not more than 20%	*
90.88	----- 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 by weight, of sugar:	



HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
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	*
2202	<b>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:</b>	
10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	6.40
	- Other:	
90.90	-- Other	6.40
2203	<b>Beer made from malt</b>	
00.10	- In containers holding more than 2 hl	6.-
00.20	- In containers holding more than 2 l but not more than 2 hl	3.50
	- In containers holding not more than 2 l:	
00.31	-- In glass bottles	6.-
00.39	-- Other	8.-
2205	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>	
	- In containers holding 2 l or less:	
10.10	-- Of an alcoholic strength by volume not exceeding 18% vol	FREE
10.20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
	- Other:	
90.10	-- Of an alcoholic strength by volume not exceeding 18%	FREE

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	vol	
90.20	-- Of an alcoholic strength by volume exceeding 18% vol	FREE
2208	<b>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:</b>	
ex 70.00	- Liqueurs containing sugar or eggs	45.-
	- Other:	
ex 90.99	-- Other sweetened alcoholic beverages, even flavoured spirits: containing sugar or eggs	45.-
2905	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Other polyhydric alcohols:	
43.00	-- Mannitol	*
44.00	-- D-glucitol (sorbitol)	*
ex2915	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Esters of mannitol or sorbitol	FREE
ex2916	<b>Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Esters of mannitol or sorbitol	FREE
2917	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives:</b>	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 19.90	-- Other - Itacon acids, its salts and esters	FREE
2918	<p><b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b></p> - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Lactic acid, its salts and esters: 11.10 --- Clactate 11.90 --- Other 14.00 -- Citric acid 15.00 -- Salts and esters of citric acid 16.90 -- Gluconic acid, its salts and esters	FREE
ex 19.90	-- Other: - Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters	FREE
2932	<p><b>Heterocyclic compounds with oxygen hetero atom(s) only:</b></p> - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	FREE
ex 19.00	-- Other: - Anhydrates of mannite or sorbite (e.g.sorbitan) not including maltol and isomaltol	FREE
2940	<p><b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 2937, 2938 or 2939:</b></p>	FREE
ex 00.10	- Alphamethylglucosid	FREE

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 00.90	- Sorbose, its salts and esters	FREE
2941	<b>Antibiotics:</b>	
ex 10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:  - Penicillin	FREE
3001	<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</b>	
ex 90.00	- Other:  - Heparin and its salts	FREE
3501	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
ex 90.10/ 90.90	- Other:  - Casein glues	15.-
3505	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>	
10.90	-- Other	
	- Esterified or etherified starches	FREE
	- Other	4.80
	- Glues	
20.90	-- Other	4.80
3506	<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for</b>	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 10.00	<p><b>use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:</b></p> <ul style="list-style-type: none"> <li>- 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</li> <li>- On the basis of emulsions of sodium silicates</li> <li>- Other:</li> <li>-- Other:</li> </ul>	FREE
ex 99.90	<ul style="list-style-type: none"> <li>--- Other               <ul style="list-style-type: none"> <li>- On the basis of emulsions of sodium silicates</li> </ul> </li> </ul>	FREE
3507	<p><b>Enzymes; prepared enzymes not elsewhere specified or included:</b></p>	
ex 90.90	<ul style="list-style-type: none"> <li>- Other               <ul style="list-style-type: none"> <li>- Prepared enzymes containing substances with nutritive value</li> </ul> </li> </ul>	*
3809	<p><b>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:</b></p> <ul style="list-style-type: none"> <li>- With a basis of amylaceous substances:</li> <li>-- Other               <ul style="list-style-type: none"> <li>- Prepared saizing agents; prepared primer</li> </ul> </li> </ul>	FREE
3823	<p><b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b></p> <ul style="list-style-type: none"> <li>- Industrial monocarboxylic fatty acids:</li> <li>-- Tall oil fatty acids</li> </ul>	FREE
3824	<p><b>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;</b></p>	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	<b>residual products of the chemical or allied industries, not elsewhere specified or included:</b>	
	- Prepared binders for foundry moulds or cores:	
ex 10.90	-- Other	
	- On the basis of artificial resins	FREE
60.00	- Sorbitol other than that of subheading No. 2905.44	FREE
	- Other:	
	-- Other:	
ex 90.99	--- Other	
	- Products of cracking of sorbitol	FREE
3911	<b>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:</b>	
	- Petroleum resins, coumarone-resins, indene-resins, coumarone-indene resins and polyterpenes:	
ex 10.10	-- In dispersion or solution not in water- medium	
	- Glues on the basis of emulsions of these resins	FREE
ex 10.90	-- Other	
	- Glues on the basis of emulsions of these resins	FREE
ex 90.90	- Other	
	- Glues on the basis of emulsions of these resins	FREE
3913	<b>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:</b>	
ex 90.90	- Other	
	- Dextrins and other products than hardened protein	FREE

<b>HS Heading No.</b>	<b>Description of products</b>	<b>Rate of Duty fr/100 kg gross</b>
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TABLE IV TO PROTOCOL A

NORWAY

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
04.03	<b>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:</b>	
	- Yogurt:	
	-- Containing added fruit, nuts or berries:	
10.2	--- In powder, granules or other solid form	* + 0,50
10.3	--- Other	* + 0,50
ex 10.9	-- Other:	
	--- Flavoured or containing cocoa	*
ex 90.0	- Other:	
	-- Flavoured or containing cocoa	*
	-- Containing added fruit, nuts or berries	* + 0,50
07.10	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>	
40.9	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE
07.11	<b>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:</b>	
	- Other vegetables; mixtures of vegetables:	
90.2	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE

\* = Fixed duty in accordance with Article 2.1(a) in this Protocol

FREE = No fixed duty in accordance with Article 2.1(a) applied



HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
13.02	<p><b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b></p> <p>- Mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <p>ex 31.0 -- Agar-agar:</p> <p>--- Modified</p> <p>ex 32.0 -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:</p> <p>--- Modified</p> <p>ex 39.0 -- Other:</p> <p>--- Modified</p>	<p>FREE</p> <p>FREE</p> <p>FREE</p>
17.02	<p><b>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:</b></p> <p>50.9 - Chemically pure fructose</p> <p>- Other, including invert sugar:</p> <p>ex 90.9 -- Other:</p> <p>--- Chemically pure maltose</p>	<p>FREE</p> <p>FREE</p>
17.04	<p><b>Sugar confectionery (including white chocolate), not containing cocoa</b></p>	<p>*</p>
18.06	<p><b>Chocolate and other food preparations containing cocoa:</b></p> <p>10.0 - Cocoa powder, containing added sugar or other sweetening matter</p>	<p>*</p>

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
20.1	-- Ice cream powders and table cream powders	*
20.9	-- Other	*
	- Other, in blocks, slabs or bars:	
31.0	-- Filled	*
32.0	-- Not filled	*
	- Other:	
90.1	-- Other chocolate	*
90.2	-- Ice cream powders and table cream powders	*
90.9	-- Other edible preparations	*
19.01	<b>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>	
	- Preparations for infant use, put up for retail sale:	
10.1	-- Of goods of headings Nos. 04.01 - 04.04	* + 0,50
10.9	-- Other	* + 0,50
	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05:	
20.1	-- In containers of a net content of not more than 2 kg	*
20.9	-- Other	* + 0,50
	- Other:	

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
90.1	-- Malt extract	FREE
90.9	-- Other	* + 0,50
19.02	<b>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:</b>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.0	-- Containing eggs	* + 0,20
19.0	-- Other	* + 0,20
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
20.9	-- Other	*
30.0	- Other pasta	*
40.0	- Couscous	* + 0,20
19.03	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	* + 0,20
19.04	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:</b>	
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
10.1	-- "Corn flakes"	*
10.9	-- Other	*
	- Other:	
	-- Pre-cooked rice not containing added ingredients:	
90.2	--- Other than for feed purpose	*

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
90.9	-- Other	*
19.05	<b>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:</b>	
10.0	- Crispbread	* + 10%
20.0	- Gingerbread and the like	*
30.0	- Sweet biscuits; waffles and wafers	*
40.0	- Rusks, toasted bread and similar toasted products	*
	- Other:	
	-- Pizza (including portion pizza and the like):	
90.1	--- Containing sausage, meat or edible meat offal	*
90.2	--- Other, including pizza bases	*
90.3	-- Other cakes, thin wafer crispbread, Vienna bread (including Vienna bread sticks and the like) and biscuits, except those falling within subheading 1905.3001	*
90.9	-- Other	*
20.01	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>	
	- Other:	
	-- Vegetables:	
90.4	--- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE
20.04	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:</b>	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, based on potatoes:	

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
10.1	--- Containing 75% or more of potatoes	* + 0,20
10.2	--- Other	* + 0,20
	- Other vegetables and mixtures of vegetables:	
90.2	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	*
20.05	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:</b>	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, based on potatoes	
20.1	--- Containing 75% or more of potatoes	* + 0,20
20.2	--- Other	* + 0,20
80.9	- Sweet corn ( <i>Zea mays var. saccharata</i> )	*
20.08	<b>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:</b>	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.1	--- Peanut butter	FREE
21.01	<b>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:</b>	
ex 12.0	-- Preparations with a basis of coffee (including coffee pastes)	FREE

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
ex 20.9	-- Preparations with a basis of tea or maté	FREE
30.0	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	FREE
21.02	<p><b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:</b></p> <p>- Active yeasts:</p>	
10.1	-- Wine yeasts	*
10.9	-- Other	*
	- Inactive yeasts; other single-cell micro-organisms, dead:	
20.1	-- Yeasts for feed purpose	FREE
20.2	-- Other inactive yeasts	*
21.03	<p><b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b></p>	
10.0	- Soya sauce	FREE
	- Tomato ketchup and other tomato sauces:	
20.1	-- Tomato ketchup	*
20.2	-- Other tomato sauces	*
	- Other:	
90.1	-- Mayonnaise and remulades	*
90.9	-- Other:	
	--- Mango chutney, liquid	FREE
	--- Other	*

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
21.04	<p><b>Soups and broths and preparations therefor; homogenised composite food preparations:</b></p> <p>- Soups and broths and preparations therefor:</p> <p>-- In airtight containers:</p> <p>10.1 --- Meat broth</p> <p>10.2 --- Vegetable soups and broth, concentrated or not, containing neither meat nor meat-extracts</p> <p>10.3 --- Fish soup (containing not less than 25% by weight of fish)</p> <p>10.4 --- Other</p> <p>-- Other:</p> <p>10.5 --- Containing meat or meat-extracts</p> <p>10.6 --- Fish soup (containing not less than 25 % by weight of fish)</p> <p>10.9 --- Other</p>	<p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p>
21.05	<p><b>Ice cream and other edible ice, whether or not containing cocoa:</b></p> <p>00.1 - Containing cocoa</p> <p>- Other:</p> <p>00.2 -- Containing fatty substances</p> <p>00.9 -- Other</p>	<p>*+ 0,90</p> <p>*+ 1,70</p> <p>*</p>
21.06	<p><b>Food preparations not elsewhere specified or included:</b></p> <p>10.0 - Protein concentrates and textured protein substances</p> <p>- Other:</p> <p>90.1 -- Non-alcoholic compound preparations on the basis of extracts of heading No. 13.02 for the manufacture of beverages</p>	<p>*</p> <p>*</p>

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
90.2	-- Preparations of juices of apple or blackcurrant, for the manufacture of beverages	* + 10%
90.3	-- Preparations of other juices, for the manufacture of beverages	*
90.4	-- Sweets and chewing gum, not containing sugar -- Other:	*
90.5	--- Cream substitutes	*
90.6	--- Fat emulsions and similar preparations containing more than 15% by weight of milkfats	* + 25%
90.9	-- Other	*
22.02	<b>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</b>	*
22.03	<b>Beer made from malt</b>	*
22.05	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>	FREE
22.08	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>	
ex 70.0	- Other:	
	-- Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	FREE
29.05	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Other polyhydric alcohols:	
43.0	-- Mannitol	FREE
44.0	-- D-glucitol (sorbitol)	FREE



HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
29.15	<p><b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b></p> <ul style="list-style-type: none"> <li>- Formic acid, its salts and esters:</li> </ul>	
ex 13.0	-- Esters of formic acid:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Esters of acetic acid:	
ex 39.0	-- Other:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Mono-, di- or trichloroacetic acids, their salts and esters:	
ex 40.2	-- Salts and esters:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Propionic acid, its salts and esters:	
ex 50.2	-- Salts and esters of propionic acid:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Butyric acids, valeric acids, their salts and esters:	
ex 60.2	-- Salts and esters of butyric and valeric acids:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Palmitic acid, stearic acid, their salts and esters:	
ex 70.2	-- Salts and esters of palmitic and stearic acids:	
	--- Esters of mannitol and esters of sorbitol	FREE
	- Other:	
ex 90.9	-- Other:	
	--- Esters of mannitol and esters of sorbitol	FREE

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
<p>29.16</p> <p>ex 12.0</p> <p>ex 14.0</p> <p>ex 15.2</p> <p>ex 19.9</p>	<p><b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b></p> <p>- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</p> <p>-- Esters of acrylic acid:</p> <p>--- Esters of mannitol and esters of sorbitol</p> <p>-- Esters of methacrylic acid:</p> <p>--- Esters of mannitol and esters of sorbitol</p> <p>-- Oleic, linoleic or linolenic acids, their salts and esters:</p> <p>--- Salts and esters of oleic, linoleic or linolenic acids:</p> <p>---- Esters of mannitol and esters of sorbitol</p> <p>-- Other:</p> <p>--- Other:</p> <p>---- Esters of mannitol and esters of sorbitol</p>	<p>FREE</p> <p>FREE</p> <p>FREE</p> <p>FREE</p> <p>FREE</p>
<p>29.17</p> <p>ex 19.1</p> <p>ex 19.9</p>	<p><b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b></p> <p>- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</p> <p>-- Other:</p> <p>--- Itaconic acid and its salts</p> <p>--- Esters of itaconic acid</p>	<p>FREE</p> <p>FREE</p>
<p>29.18</p>	<p><b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b></p>	

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	-- Lactic acid, its salts and esters:	
11.1	--- Lactic acid and its salts	FREE
11.2	--- Esters of lactic acid	FREE
14.0	-- Citric acid	FREE
	-- Salts and esters of citric acid:	
15.1	--- Salts	FREE
15.2	--- Esters	FREE
	-- Other:	
	--- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters:	
ex 19.1	---- Acids and salts	FREE
ex 19.9	---- Esters	FREE
29.32	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b>	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19.0	-- Other:	
	--- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE
ex 99.0	- Other:	
	-- Methylglucosides	FREE
	-- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	FREE

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
29.40	<b>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:</b>	
ex 00.0	- Other than rhamnose, raffinose and mannose	FREE
29.41	<b>Antibiotics:</b>	
10.0	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
30.01	<b>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:</b>	
ex 90.0	- Other: -- Heparin and its salts	FREE
35.01	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
10.0	- Casein	*
	- Other:	
90.1	-- Caseinates and other casein derivatives	
90.2	-- Casein glues	FREE
35.05	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>	
10.0	- Dextrins and other modified starches	*
20.0	- Glues	FREE
35.06	<b>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:</b>	

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
ex 10.0	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion - Other:	FREE
ex 99.0	-- Other: --- With a basis of sodium silicate emulsion or of resin emulsions	FREE
35.07	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>	
ex 90.0	- Other: -- Prepared enzymes containing foodstuffs	FREE
38.09	<b>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:</b>	
10.0	- With a basis of amylaceous substances - Other:	FREE
ex 91.0	-- Of a kind used in the textile or like industries: --- Containing starch or products derived from starch	FREE
ex 92.0	-- Of a kind used in the paper or like industries: --- Containing starch or products derived from starch	FREE
ex 93.0	-- Of a kind used in the leather or like industries: --- Containing starch or products derived from starch	FREE
38.23	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b> - Industrial monocarboxylic fatty acids; acid oils from refining:	

HS heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
	-- Tall oil fatty acids:	
13.1	--- For feed purpose	FREE
13.9	--- Other	FREE
38.24	<b>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:</b>	
ex 10.0	- Prepared binders for foundry moulds or cores:	
	-- Based on synthetic resins	FREE
60.0	- Sorbitol other than that of subheading No. 2905.44	FREE
ex 90.0	- Other:	
	-- Products of sorbitol cracking	FREE
39.11	<b>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:</b>	
ex 10.0	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:	
	-- Adhesives with a basis of resin emulsions	FREE
	- Other:	
ex 90.9	-- Other:	
	--- Adhesives with a basis of resin emulsions	FREE
39.13	<b>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:</b>	
90.0	- Other	FREE

TABLE V TO PROTOCOL A

PALESTINIAN AUTHORITY

HS Heading No.	Description of products
0403	<b>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:</b>
	- Yogurt:
ex 10	-- Flavoured or containing added fruit, nuts or cocoa
	- Other:
ex 90	-- Flavoured or containing added fruits, nuts or cocoa
0710	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>
40	- Sweet corn ( <i>Zea mays var. saccharata</i> )
0711	<b>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:</b>
90	- Sweet corn ( <i>Zea mays var. saccharata</i> )
1302	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>
	- Mucilages and thickeners, modified, derived from vegetable products:
ex 31	-- Agar-agar
ex 32	-- Derived from locust beans, locust bean seeds or guar seeds
ex 39	-- Other
1702	<b>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:</b>
50	- Chemically pure fructose

HS Heading No.	Description of products
ex 90	- Chemically pure maltose
1704	<b>Sugar confectionery (including white chocolate), not containing cocoa</b>
1806	<b>Chocolate and other food preparations containing cocoa:</b>
10	- Cocoa powder, containing added sugar or other sweetening matter
20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg
	- Other, in blocks, slabs or bars:
31	-- Filled
32	-- Not filled
90	- Other
1901	<b>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>
10	- Preparations for infant use, put up for retail sale
20	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905
90	- Other
1902	<b>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</b>
1903	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>
1904	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products(for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains(except flour and meal), pre-cooked, or otherwise</b>



HS Heading No.	Description of products
	<b>prepared, not elsewhere specified or included</b>
1905	<b>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</b>
2001	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>
ex 90	<ul style="list-style-type: none"> <li>- Other:</li> <li>-- Sweet corn (<i>Zea mays var. saccharata</i>)</li> </ul>
2004	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:</b>
ex 10	<ul style="list-style-type: none"> <li>- Potatoes:</li> <li>-- Preparations in the form of flour, meal or flakes, based on potatoes</li> </ul>
ex 90	<ul style="list-style-type: none"> <li>- Sweet corn (<i>Zea mays var. saccharata</i>), in containers of a weight not exceeding 5 kg</li> </ul>
2005	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:</b>
ex 20	<ul style="list-style-type: none"> <li>- Potatoes:</li> <li>-- Preparations in the form of flour, meal or flakes, based on potatoes</li> </ul>
80	<ul style="list-style-type: none"> <li>- Sweet corn (<i>Zea mays var. saccharata</i>)</li> </ul>
2008	<b>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:</b>
ex 11	<ul style="list-style-type: none"> <li>- Nuts, ground-nuts and other seeds, whether or not mixed together:</li> <li>-- Ground-nuts:</li> <li>--- Peanut butter</li> <li>- Other, including mixtures other than those of subheading No. 2008.19:</li> </ul>

HS Heading No.	Description of products
91	-- Palm hearts
	-- Other:
ex 99	--- Corn other than sweet corn ( <i>Zea mays var. saccharata</i> )
2101	<b>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:</b>
ex 12	- Preparations with a basis of coffee
ex 20	- Preparations with a basis of tea or maté
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof
2102	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:</b>
10	- Active yeasts
ex 20	- Inactive yeasts; other single-cell micro-organisms, dead:
	-- Inactive yeasts
2103	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>
10	- Soya sauce
20	- Tomato ketchup and other tomato sauces
90	- Other
2104	<b>Soups and broths and preparations therefor; homogenised composite food preparations:</b>
10	- Soups and broths and preparations therefor
2105	<b>Ice cream and other edible ice, whether or not containing cocoa</b>
2106	<b>Food preparations not elsewhere specified or included:</b>
10	- Protein concentrates and textured protein substances

HS Heading No.	Description of products
90	- Other
2202	<b>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</b>
2203	<b>Beer made from malt</b>
2204	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009:</b> <ul style="list-style-type: none"> <li>- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: <ul style="list-style-type: none"> <li>-- In containers holding 2 l or less: <ul style="list-style-type: none"> <li>ex 21 --- Fortified grape must</li> <li>-- Other: <ul style="list-style-type: none"> <li>ex 29 --- Fortified grape must</li> </ul> </li> </ul> </li> </ul> </li> </ul>
2205	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>
2208	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages</b>
2905	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> <ul style="list-style-type: none"> <li>- Other polyhydric alcohols: <ul style="list-style-type: none"> <li>43 -- Mannitol</li> <li>44 -- D-glucitol (sorbitol)</li> </ul> </li> </ul>
ex 2940	<b>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:</b> <ul style="list-style-type: none"> <li>- Other than rhamnose, raffinose and mannose</li> </ul>
3001	<b>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</b>

HS Heading No.	Description of products
	<b>prophylactic uses, not elsewhere specified or included:</b>
ex 90	- Heparin and its salts
3501	<b>Casein, caseinates and other casein derivatives; casein glues:</b>
10	- Casein
90	- Other
3505	<b>Dextrins and other modified starches(for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>
10	- Dextrins and other modified starches
20	- Glues
3507	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>
ex 90	- Prepared enzymes containing substances with nutritive value
3809	<b>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:</b>
ex 10	- Prepared saizing agents; prepared primer
	- Other:
ex 91	-- Of a kind used in the textile or like industries:
	--- Containing starch or products derived from starch
ex 92	-- Of a kind used in the paper or like industries:
	--- Containing starch or products derived from starch
ex 93	-- Of a kind used in the leather or like industries:
	--- Containing starch or products derived from starch
3823	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b>
	- Industrial monocarboxylic fatty acids; acid oil from refining:
13	-- Tall oil fatty acids

HS Heading No.	Description of products
3824	<b>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:</b>
ex 10	- Prepared binders for foundry moulds or cores: -- On the basis of artificial resins
60	- Sorbitol other than that of sub-heading No. 2905.44
ex 90	- Other: -- Products of cracking of sorbitol
3911	<b>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:</b>
ex 10	- Petroleum resins, coumarone-resins, indene resins, coumarone-indene resins and polyterpenes: -- Glues on the basis of emulsions of these resins
ex 90	- Other: -- Other: --- Glues on the basis of emulsions of these resins
3913	<b>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:</b>
90	- Other

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## **PROTOCOL B**

### **concerning the definition of the concept of "originating products" and methods of administrative co-operation**

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**TITLE I**  
**GENERAL PROVISIONS**

Article 1

**Definitions**

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in an EFTA State or in the West Bank and Gaza Strip in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) "value of materials" means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in an EFTA State or the West Bank and Gaza Strip;
- (h) "value of originating materials" means the value of such materials as defined in sub-paragraph (g) applied mutatis mutandis;
- (i) "added value" shall be taken to be the ex works price minus the customs value of each of the materials incorporated which originated in another Contracting Party as referred to in Article 3 or, where the customs value is not known or cannot be ascertained, the first price verifiably paid for such materials in the EFTA State concerned or in the West Bank and Gaza Strip;
- (j) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as "the Harmonized System" or "HS";
- (k) "classified" refers to the classification of a product or material under a particular heading;



- (l) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (m) "territories" includes territorial waters;
- (n) "units of account" shall be the equivalent to the European Currency Units (ECU) or to the EURO as from the date on which the latter replaces the ECU on a one-to-one basis.

## **TITLE II**

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

#### Article 2

#### **Origin criteria**

For the purpose of implementing this Agreement and without prejudice to the provisions of Article 3 of this Protocol, the following products shall be considered as:

- 1) products originating in an EFTA State:
  - a) products wholly obtained in an EFTA State, within the meaning of Article 5 of this Protocol;
  - b) products obtained in an EFTA State which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working or processing in this EFTA State within the meaning of Article 6 of this Protocol;
- 2) products originating in the West Bank and Gaza Strip:
  - a) products wholly obtained in the West Bank and Gaza Strip within the meaning of Article 5 of this Protocol;
  - b) products obtained in the West Bank and Gaza Strip which contain materials not wholly obtained there, provided that the said materials have undergone sufficient working or processing in the West Bank and Gaza Strip within the meaning of Article 6 of this Protocol.

### Article 3

#### **Bilateral cumulation of origin**

1. Without prejudice to Article 2 (1) (b), materials originating in the West Bank and Gaza Strip within the meaning of this Protocol shall be considered as products originating in an EFTA State when incorporated into a product obtained there, provided these materials have undergone working or processing in this EFTA State going beyond that referred to in Article 7 of this Protocol. The materials need not to have undergone sufficient working or processing.
2. Without prejudice to Article 2 (2) (b), materials originating in an EFTA State within the meaning of this Protocol shall be considered as products as products originating in the West Bank and Gaza Strip when incorporated into a product obtained there, provided these materials have undergone working or processing there going beyond that referred to in Article 7 of this Protocol. The materials need not to have undergone sufficient working or processing.
3. For the purpose of paragraphs 1 and 2, where the working or processing carried out in an EFTA State or in the West Bank and Gaza Strip is not going beyond that referred to in Article 7, the product obtained there shall be considered as originating in the Contracting Party concerned only if the value added there exceeds that of any incorporated materials originating in another Contracting Party. If this is not so, the product obtained shall be considered as originating in the Contracting Party which accounts for the highest value of originating materials used in the manufacture in the Contracting Party concerned.
4. Products originating in another Contracting Party within the meaning of this Protocol, not having undergone any working or processing in the Contracting Party concerned, retain their origin when exported to another Contracting Party.

### Article 4

[This Protocol does not contain an Article 4]

### Article 5

#### **Wholly obtained products**

1. The following shall be considered as wholly obtained in an EFTA State or the West Bank and Gaza Strip:
  - (a) mineral products extracted from their soil or from their seabed;
  - (b) vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;

- (e) products obtained by hunting or fishing conducted there;
  - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the respective Contracting Party by their vessels;
  - (g) products made aboard their factory ships exclusively from products referred to in sub-paragraph (f);
  - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreating or for use as waste;
  - (i) waste and scrap resulting from manufacturing operations conducted there;
  - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
  - (k) goods produced there exclusively from the products specified in sub-paragraphs (a) to (j).
2. The terms "their vessels" and "their factory ships" in sub-paragraphs 1(f) and (g) shall apply only to vessels and factory ships:
- (a) which are registered or recorded in an EFTA State or in the West Bank and Gaza Strip;
  - (b) which sail under the flag of an EFTA State or of the West Bank and Gaza Strip;
  - (c) which are owned to an extent of at least 50 per cent by either nationals of EFTA States or Palestinian people of the West Bank and Gaza Strip, or by a company with its head office in one of the Contracting Parties, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are either nationals of EFTA States or Palestinian people of the West Bank and Gaza Strip and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those Contracting Parties or to public bodies or either nationals of the EFTA States or Palestinian people of the West Bank and Gaza Strip;
  - (d) of which the master and officers are either nationals of EFTA States or Palestinian people of the West Bank and Gaza Strip; and
  - (e) of which at least 75 per cent of the crew are either nationals of EFTA States or Palestinian people of the West Bank and Gaza Strip.

## Article 6

### **Sufficiently worked or processed products**

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

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

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product may nevertheless be used, provided that:
  - (a) their total value does not exceed 10 per cent of the ex-works price of the product;
  - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

## Article 7

### **Insufficient working or processing operations**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 6 are satisfied:
  - (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
  - (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
  - (c) (i) changes of packaging and breaking up and assembly of packages;

- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards etc., and all other simple packaging operations;
  - (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
  - (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in an EFTA State or the West Bank and Gaza Strip;
  - (f) simple assembly of parts to constitute a complete product;
  - (g) a combination of two or more operations specified in sub-paragraphs (a) to(f);
  - (h) slaughter of animals.
2. All the operations carried out in either an EFTA State or the West Bank and Gaza Strip on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

## Article 8

### **Unit of qualification**

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

## Article 9

### **Accessories, spare parts and tools**

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

## Article 10

### **Sets**

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

## Article 11

### **Neutral elements**

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

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

## **TITLE III**

### **TERRITORIAL REQUIREMENTS**

## Article 12

### **Principle of territoriality**

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in an EFTA State or the West Bank and Gaza Strip.
2. Except as provided for in Article 3, where originating goods exported from an EFTA State or the West Bank and Gaza Strip to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same as those that were exported; and

- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
- 3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside a Contracting Party on materials exported from an EFTA State or the West Bank and Gaza Strip and subsequently reimported there, provided:
  - (a) the said materials are wholly obtained in an EFTA State or the West Bank and Gaza Strip or have undergone working or processing beyond the insufficient operations listed in Article 7 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the reimported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the EFTA State concerned or the West Bank and Gaza Strip by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the final product for which originating status is claimed.
- 4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside an EFTA State or the West Bank and Gaza Strip. However, where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the final product, the total value of the non-originating materials incorporated in the territory of the Contracting Party concerned, taken together with the total added value acquired outside the EFTA State concerned or the West Bank and Gaza Strip by applying the provisions of this Article, shall not exceed the stated percentage.
- 5. For the purposes of applying the provisions of paragraphs 3 and 4, “total added value” shall be taken to mean all costs arising outside the EFTA State concerned or the West Bank and Gaza Strip, including the value of the materials incorporated there.
- 6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II and which can be considered sufficiently worked or processed only if the general tolerance in Article 6 (2) is applied.
- 7. The provisions of paragraphs 3 and 4 shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article carried out outside an EFTA State or the West Bank and Gaza Strip shall be effected by means of an outward processing arrangement, or a similar arrangement.

### Article 13

#### **Direct transport**

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

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

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing Contracting Party by the production of:
  - (a) a single transport document covering the passage from the exporting Contracting Party through the country of transit; or
  - (b) a certificate issued by the customs authorities of the country of transit:
    - (i) giving an exact description of the products;
    - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
    - (iii) certifying the conditions under which the products remained in the transit country; or
  - (c) failing these, any substantiating documents.

### Article 14

#### **Exhibitions**

1. Originating products, sent for exhibition outside the Contracting Parties and sold after the exhibition for importation into an EFTA State or the West Bank and Gaza Strip shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:



- (a) an exporter has consigned these products from an EFTA State or the West Bank and Gaza Strip to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in an EFTA State or the West Bank and Gaza Strip;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing Contracting Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
  3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

#### **TITLE IV**

#### **DRAWBACK OR EXEMPTION**

##### Article 15

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

1. Non-originating materials used in the manufacture of products originating in an EFTA State or in the West Bank and Gaza Strip for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in an EFTA State or the West Bank and Gaza Strip to drawback of, or exemption from, customs duties of whatever kind.
2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in an EFTA State or the West Bank and Gaza Strip, to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.
3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.
5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of this Agreement.
6. The provisions of this Article shall apply as from 1 January 2002 and may be reviewed by common accord.

## **TITLE V**

### **PROOF OF ORIGIN**

#### Article 16

##### **General requirements**

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

#### Article 17

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

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

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

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting Contracting Party where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or the West Bank and Gaza Strip if the products concerned can be considered as products originating in an EFTA State or the West Bank and Gaza Strip, and fulfil the other requirements of this Protocol.
5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### Article 18

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

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

"NACHTRÄGLICH AUSGESTELLT", "DÉLIVRÉ Á POSTERIORI",  
"RILASCIATO A POSTERIORI", "ISSUED RETROSPECTIVELY",  
"ÚTGEFIÐ EFTIR Á", "UTSTEDT SENERE", [*Arab version*]

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

#### Article 19

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

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:  
  
"DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICATE",  
"EFTIRRIT", [*Arab version*]
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### Article 20

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

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

#### Article 21

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

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:
  - (a) by an approved exporter within the meaning of Article 22, or

- (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 units of account.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in an EFTA State or in the West Bank and Gaza Strip and fulfil the other requirements of this Protocol.
  3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting Contracting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
  4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting Contracting Party. If the declaration is handwritten, it shall be written in ink in printed characters.
  5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Contracting Party a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
  6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing Contracting Party no longer than two years after the importation of the products to which it relates.

#### Article 22

##### **Approved exporter**

1. The customs authorities of the exporting Contracting Party may authorize any exporter who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.

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

#### Article 23

##### **Validity of proof of origin**

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

#### Article 24

##### **Submission of proof of origin**

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

#### Article 25

##### **Importation by instalments**

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

#### Article 26

##### **Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that

such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN 22/CN 23 or on a sheet of paper annexed to that document.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed 500 units of account in the case of small packages or 1 200 units of account in the case of products forming part of travellers' personal luggage.

#### Article 27

#### **Supporting documents**

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

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in an EFTA State or the West Bank and Gaza Strip where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in an EFTA State or the West Bank and Gaza Strip, issued or made out in an EFTA State or the West Bank and Gaza Strip where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in an EFTA State or the West Bank and Gaza Strip, in accordance with this Protocol.

#### Article 28

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

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17 (3).
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting Contracting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17 (2).
4. The customs authorities of the importing Contracting Party shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

#### Article 29

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

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

#### Article 30

##### **Amounts expressed in Units of Account**

1. Amounts in the national currency of the exporting Contracting Party equivalent to the amounts expressed in units of account shall be fixed by the exporting Contracting Party and communicated to the other Contracting Parties.
2. When the amounts exceed the corresponding amounts fixed by the importing Contracting Party, the latter shall accept them if the products are invoiced in the currency of the exporting Contracting Party. When the products are invoiced in the currency of another Contracting Party, the importing Contracting Party shall recognise the amount notified by the Contracting Party concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in units of account as at the first working day in October 1998.
4. The amounts expressed in units of account and their equivalents in the national currencies of the EFTA States and the West Bank and Gaza Strip shall be reviewed by the Joint Committee at the request of any of the Contracting Parties. When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in units of account.



## **TITLE VI**

### **ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION**

#### Article 31

##### **Mutual assistance**

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

#### Article 32

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

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Contracting Party have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Contracting Party shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting Contracting Party giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting Contracting Party. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing Contracting Party decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an EFTA State or the West Bank and Gaza Strip and fulfil the other requirements of this Protocol.

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

### Article 33

#### **Dispute settlement**

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

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

### Article 34

#### **Penalties**

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

### Article 35

#### **Free zones**

1. The EFTA States and the West Bank and Gaza Strip shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in an EFTA State or the West Bank and Gaza Strip are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

**TITLE VII**  
**FINAL PROVISIONS**

Article 36

**Annexes**

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

Article 37

**Goods in transit and storage**

Goods which conform to the provisions of Title II and which on the date of entry into force of this Agreement are either being transported or are being held in an EFTA State or in the West Bank and Gaza Strip 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 Contracting Party of a proof of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Article 38

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

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with Article 28 (5) of this 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 EFTA States and the West Bank and Gaza Strip responsible for questions related to customs and origin matters.

Article 39

**Non-preferential treatment**

For the purpose of implementing Article 3 of this Protocol, any product originating in an EFTA State or the West Bank and Gaza Strip shall, on exportation to another Contracting Party, be treated as a non-originating product during the period or periods in which the last-mentioned Contracting Party applies the rate of duty applicable to third countries or any corresponding safeguard measure to such products in accordance with this Agreement.

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## **ANNEX I TO PROTOCOL B**

### **Introductory notes to the list in Annex II**

#### **Note 1:**

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

#### **Note 2:**

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

#### **Note 3:**

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

#### **Example:**

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

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

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

Example:

The rule for fabrics of heading No 5208 to 5212 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

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

Example:

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

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

Example:

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

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

**Note 4:**

4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.

4.2 The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

**Note 5:**

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

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,

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

Example:

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

Example:

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

Example:

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

Example:

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

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

**Note 6:**

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



Example:

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

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

**Note 7**

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

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

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

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

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

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

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 01	Live animals	All the animals of Chapter 1 used must be wholly obtained	
Chapter 02  Ex 0208	Meat and edible meat offal; except for:  Other meat and edible meat offal, fresh, chilled or frozen, of whale	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained  Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 04  0403	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:  Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which all the materials of Chapter 4 used must be wholly obtained  Manufacture in which: – all the materials of Chapter 4 used must be wholly obtained; – any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 05  ex 0502	Products of animal origin, not elsewhere specified or included; except for:  Prepared pigs', hogs' or boars' bristles and hair	Manufacture in which all the materials of Chapter 5 used must be wholly obtained  Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: – all the materials of Chapter 6 used must be wholly obtained; – the value of all the materials used does not exceed 50% of the ex-works price of the product	

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



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503  – Fats from bones or waste  – Other	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506  Manufacture in which all the materials of Chapter 2 used must be wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:  – Solid fractions  – Other	Manufacture from materials of any heading including other materials of heading No 1504  Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505	
1506	<p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified</p> <ul style="list-style-type: none"> <li>- Solid fractions</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading including other materials of heading No 1506</p> <p>Manufacture in which all the materials of Chapter 2 used must be wholly obtained</p>	
1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> <li>- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1516    Ex 1516   1517	<ul style="list-style-type: none"> <li>– Solid fractions, except for that of jojoba oil</li> <li>– Other</li> </ul> <p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared; except for:</p> <p>Hydrogenated castor oil, so called "opal wax"</p> <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516</p>	<p>Manufacture from other materials of heading No 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used must be wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials of Chapter 2 used must be wholly obtained;</li> <li>– all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials of Chapters 2 and 4 used must be wholly obtained;</li> <li>– all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
Chapter 16   Ex 1603   1604   1605	<p>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:</p> <p>Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates</p> <p>Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs</p> <p>Crustaceans, molluscs and other aquatic invertebrates prepared or preserved</p>	<p>Manufacture from animals of Chapter 1. All the materials of Chapter 3 used must be wholly obtained</p> <p>Manufacture in which all the materials of Chapter 2 and 3 used must be wholly obtained</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 17  ex 1701  1702	Sugars and sugar confectionery; except for:  Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured  Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:  – Chemically pure maltose and fructose	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture from materials of any heading including other materials of heading No 1702	
ex 1703  1704	– Other sugars in solid form, flavoured or coloured  – Other  Molasses resulting from the extraction or refining of sugar, flavoured or coloured  Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture in which all the materials used must already be originating  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading No 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> <li>– Malt extract</li> </ul>	Manufacture from cereals of Chapter 10	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1902	<ul style="list-style-type: none"> <li>- Other</li> </ul> <p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:</p> <ul style="list-style-type: none"> <li>- Containing 20% or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product;</li> <li>- the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
1903  1904	<ul style="list-style-type: none"> <li>- Containing more than 20% by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul> <p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p> <p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn) in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul> <p>Manufacture from materials of any heading except potato starch of heading No 1108</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials not classified within heading No 1806;</li> <li>- in which all the cereals and flour (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>- in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20  ex 2001  ex 2004 and ex 2005  2006  2007  ex 2008	Preparations of vegetables, fruit, nuts or other parts of plants; except for:  Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch, prepared or preserved by vinegar or acetic acid  Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid  Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)  Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter  – Nuts, not containing added sugar or spirits  – Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained  Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product  Manufacture in which the value of the originating nuts and oil seeds of heading No 0801, 0802 and 1202 to 1207 used exceeds 60% of the ex-works price of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2009	<ul style="list-style-type: none"> <li>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul> <p>Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101  2103	<p>Extracts, essences and concentrates, of coffee, tea, maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other coffee substitutes, and extracts, essences and concentrates thereof</p> <p>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</p> <ul style="list-style-type: none"> <li>– Sauces and preparations therefor; mixed condiments and mixed seasonings</li> <li>– Mustard flour and meal and prepared mustard</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– all the chicory used must be wholly obtained</li> </ul> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2104  2106	Soups and broths and preparations therefor  Food preparations not elsewhere specified or included	Manufacture from materials of any heading except prepared or preserved vegetables of heading No 2002 to 2005  Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – all the grapes or any material derived from grapes used must be wholly obtained	



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product;</li> <li>– any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul>	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture from materials not classified within headings No 2207 or 2208	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> <li>– from materials not classified within heading No 2207 or 2208;</li> <li>– in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5% by volume</li> </ul>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 23  ex 2301  ex 2303  ex 2306  2309	Residues and waste from the food industries; prepared animal fodder; except for:  Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption  Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight  Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3% of olive oil  Preparations of a kind used in animal feeding	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which all the maize used must be wholly obtained  Manufacture in which all the olives used must be wholly obtained  Manufacture in which: – all the cereals, sugar or molasses, meat or milk used must already be originating; – all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 25  ex 2504  ex 2515  ex 2516	Salt; sulphur, earths and stone; plastering materials; lime and cement; except for:  Natural crystalline graphite, with enriched carbon content, purified and ground  Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm  Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Manufacture in which all the materials used are classified within a heading other than that of the product  Enriching of the carbon content, purifying and grinding of crude crystalline graphite  Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm  Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518  ex 2519  ex 2520  ex 2524  ex 2525  ex 2530	Calcined dolomite  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  Plasters specially prepared for dentistry  Natural asbestos fibres  Mica powder  Earth colours, calcined or powdered	Calcination of dolomite not calcined  Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used  Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture from asbestos concentrate  Grinding of mica or mica waste  Calcination or grinding of earth colours	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27  ex 2707          ex 2709	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:  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  Crude oils obtained from bituminous minerals	Manufacture in which all the materials used are classified within a heading other than that of the product  Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product  Destructive distillation of bituminous materials	

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

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

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

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product	

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

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



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

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

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2915  ex 2932	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives  – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives  Heterocyclic compounds with nitrogen heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of heading No 2915 and 2916 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2933		Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading No 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> <li>– Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale</li> <li>– Other: <ul style="list-style-type: none"> <li>— human blood</li> <li>— animal blood prepared for therapeutic or prophylactic uses</li> </ul> </li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> <li data-bbox="316 304 630 427">— blood fractions other than antisera, haemoglobin and serum globulin</li> <li data-bbox="316 577 630 678">— haemoglobin, blood globulin and serum globulin</li> <li data-bbox="316 853 630 887">— other</li> </ul>	<p data-bbox="667 304 1056 551">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p data-bbox="667 577 1056 824">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p> <p data-bbox="667 853 1056 1099">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20% of the ex-works price of the product</p>	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 31	Fertilizers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value, does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex 3105	ineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> <li>- sodium nitrate</li> <li>- calcium cyanamide</li> <li>- potassium sulphate</li> <li>- magnesium potassium sulphate</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product;</li> <li>- the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 32   ex 3201   3205	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:  Tannins and their salts, esters, ethers, and other derivatives  Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(1)</sup>	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product  Manufacture from tanning extracts of vegetable origin  Manufacture from materials of any heading, except heading No 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 33          3301	<p>Essential oils and resinoids; perfumery, cosmetic or toilet preparations, except for:</p> <p>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils: aqueous distillates and aqueous solutions of essential oils</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture from materials of any heading, including materials of a different "group" <sup>(1)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

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

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3507	<p>– Other</p> <p>Prepared enzymes not elsewhere specified or included</p>	<p>Manufacture from materials of any heading, except those of heading No 1108</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3701	<p>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</p> <ul style="list-style-type: none"> <li>– Instant print film for colour photography, in packs</li>   <li>– Other</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading No 3701 and 3702 may be used provided their value taken together, does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3808            3809	<p>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)</p> <p>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</p>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
3810            3811	<p>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods</p> <p>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:</p> <ul style="list-style-type: none"> <li>– Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50% of the ex-works price of the product</p>	

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



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols :</p> <ul style="list-style-type: none"> <li>- Industrial monocarboxylic fatty acids, acid oils from refining</li> <li>- Industrial fatty alcohols</li> </ul>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	<p>Manufacture from materials of any heading including other materials of heading No 3823</p>
3824	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p>		

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<p>– The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol, other than that of heading No 2905</p> <p>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</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p> <p>Alkaline iron oxide for the purification of gas</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3907	<ul style="list-style-type: none"> <li data-bbox="459 304 791 539">– Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</li> <li data-bbox="459 663 568 696">– Other</li> <li data-bbox="459 887 791 1032">– Copolymer, made from polycarbonate and acrylonitrile- butadiene- styrene copolymer (ABS)</li> </ul>	<p data-bbox="823 304 1209 607">Manufacture in which:</p> <ul style="list-style-type: none"> <li data-bbox="823 327 1209 450">– the value of all the materials used does not exceed 50% of the ex-works price of the product;</li> <li data-bbox="823 461 1209 607">– the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>(1)</sup></li> </ul> <p data-bbox="823 640 1209 786">Manufacture in which the value of the materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>(1)</sup></p> <p data-bbox="823 853 1209 1122">Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50% of the ex-works price of the product <sup>(1)</sup></p>	<p data-bbox="1241 304 1514 483">Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p data-bbox="1241 640 1514 819">Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3912	<ul style="list-style-type: none"> <li>- Polyester</li> </ul> <p>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms</p>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</p>	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for heading No ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> <li>- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</li> </ul>	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3916 and ex 3917	<p>– Other:</p> <p>— Addition homopolymerization products in which a single monomer contributes more than 99% by weight to the total polymer content</p> <p>— Other</p> <p>Profile shapes and tubes</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product;</li> <li>– the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>(1)</sup></li> </ul> <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20% of the ex-works price of the product <sup>(1)</sup></p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product;</li> <li>– the value of any materials classified within the same heading as the product does not exceed 20% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3920	<ul style="list-style-type: none"> <li>– Ionomer sheet or film</li>   <li>– Sheets of regenerated cellulose, polyamides or polyethylene</li> </ul>	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralized with metal ions, mainly zinc and sodium</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex 3921	Foil of plastic, metallized	<p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
3922 to 3926	Articles of plastics	<p>Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(1)</sup></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	

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<sup>(1)</sup> The following foils shall be considered as highly transparent: foils, the optical dimming of which – measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor) – is less than 2 per cent.

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4001  4005  4012  ex 4017	Laminated slabs or crepe rubber for shoes  Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip  Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber:  – Retreaded pneumatic, solid or cushion tyres, of rubber  – Other  Articles of hard rubber	Lamination of sheets of natural rubber  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  Retreading of used tyres  Manufacture from materials of any heading, except those of heading No 4011 or 4012  Manufacture from hard rubber	
ex Chapter 41  ex 4102  4104 to 4107  4109	Raw hides and skins (other than furskins) and leather; except for:  Raw skins of sheep or lambs, without wool on  Leather, without hair or wool, other than leather of heading No 4108 or 4109  Patent leather and patent laminated leather; metallized leather	Manufacture in which all the materials used are classified within a heading other than that of the product  Removal of wool from sheep or lamb skins, with wool on  Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from leather of heading No 4104 to 4107 provided its value does not exceed 50% of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 43  ex 4302  4303	Furskins and artificial fur; manufactures thereof; except for:  Tanned or dressed furskins, assembled: – Plates, crosses and similar forms  – Other  Articles of apparel, clothing accessories and other articles of furskin	Manufacture in which all the materials used are classified within a heading other than that of the product  Bleaching or dyeing, in addition to cutting and assembly of non-assembled, tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins  Manufacture from non-assembled, tanned or dressed furskins of heading No 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:  – Sanded or fingerjointed  – Beadings and mouldings	Sanding or finger-jointing  Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	– Builders' joinery and carpentry of wood  – Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used  Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 45  4503	Cork and articles of cork; except for:  Articles of natural cork	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from cork of heading No 4501
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48  ex 4811  4816  4817  ex 4818  ex 4819	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:  Paper and paperboard, ruled, lined or squared only  Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes  Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery  Toilet paper  Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from paper-making materials of Chapter 47  Manufacture from paper-making materials of Chapter 47  Manufacturing in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product  Manufacture from paper-making materials of Chapter 47  Manufacturing in which: – all the materials used are classified within a heading other than that of the product;	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(1)</sup> : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – other natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	
5007	Woven fabrics of silk or of silk waste:  – Incorporating rubber thread  – Other	Manufacture from single yarn <sup>(1)</sup>  Manufacture from <sup>(1)</sup> : – coir yarn, – natural fibres,	

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

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

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		<ul style="list-style-type: none"> <li>– man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(1)</sup> : <ul style="list-style-type: none"> <li>– raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>– natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making material</li> </ul>	
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> <li>– Incorporating rubber thread</li> <li>– Other</li> </ul>	Manufacture from single yarn <sup>(1)</sup>  Manufacture from <sup>(1)</sup> : <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> </ul>	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		<ul style="list-style-type: none"> <li>– man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
ex Chapter 53  5306 to 5308  5309 to 5311	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:  Yarn of other vegetable textile fibres; paper yarn  Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:  – Incorporating rubber thread	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from <sup>(1)</sup> : <ul style="list-style-type: none"> <li>– raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>– natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper-making materials</li> </ul> Manufacture from single yarn <sup>(1)</sup>	

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture from <sup>(1)</sup> : – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from <sup>(1)</sup> : – raw silk or silk waste carded or combed or otherwise prepared for spinning; – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	

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

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5407 and 5408	Woven fabrics of man-made filament yarn: – Incorporating rubber thread – Other	Manufacture from single yarn <sup>(1)</sup> Manufacture from: <sup>(1)</sup> – coir yarn, – natural fibres, – man-made staple fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from <sup>(1)</sup> : – raw silk or silk waste carded or combed or otherwise prepared for spinning, – natural fibres not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper-making materials	

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> <li>– Incorporating rubber thread</li> <li>– Other</li> </ul>	<p>Manufacture from single yarn <sup>(1)</sup></p> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– man-made staple fibres not carded or combed or otherwise prepared for spinning,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper</li> </ul> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product</p>	
ex Chapter 56  5602	<p>Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:</p> <p>Felt, whether or not impregnated, coated, covered or laminated:</p>	<p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn,</li> <li>– natural fibres,</li> <li>– chemical materials or textile pulp, or</li> <li>– paper making materials</li> </ul>	

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

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5605       5606	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal    Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn; loop wale-yarn	Manufacture from <sup>(1)</sup> : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	
Chapter 57	Carpets and other textile floor coverings		
	– Of needleloom felt	Manufacture from <sup>(1)</sup> : – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading No 5402, – polypropylene fibres of heading No 5503 or 5506 or – polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided their value does not exceed 40% of the ex-works price of the product Jute fabric may be used as backing	

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

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> <li>– Of other felt</li>   <li>– Other</li> </ul>	<p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>– natural fibres not carded or combed or otherwise processed for spinning, or</li> <li>– chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>– coir yarn or jute <sup>(28)</sup> yarn,</li> <li>– synthetic or artificial filament yarn,</li> <li>– natural fibres, or</li> <li>– man-made staple fibres not carded or combed or otherwise processed for spinning</li> </ul> <p>Jute fabric may be used as backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>– Combined with rubber thread</li> </ul>	<p>Manufacture from single yarn <sup>(1)</sup></p>	

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

<sup>(28)</sup> The use of jute yarn is authorised as from 1 July 2000.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture from <sup>(1)</sup> : – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: – Containing not more than 90% by weight of textile materials – Other	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(1)</sup> :	
5905	Textile wall coverings: – Impregnated, coated, covered or laminated with rubber, plastics or other materials – Other	Manufacture from yarn  Manufacture from <sup>(1)</sup> : – coir yarn, – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp, or	

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



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5906	Rubberized textile fabrics, other than those of heading No 5902:  – Knitted or crocheted fabrics       – Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials  – Other	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product          Manufacture from <sup>(1)</sup> : – natural fibres – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	Manufacture from chemical materials          Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5% of the ex-works price of the product	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5908          5909 to 5911	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:  – Incandescent gas mantles, impregnated  – Other  Textile articles of a kind suitable for industrial use:  – Polishing discs or rings other than of felt of heading No 5911	Manufacture from tubular knitted gas mantle fabric  Manufacture in which all the materials used are classified within a heading other than that of the product	
	– Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911	Manufacture from <sup>(1)</sup> : – coir yarn, – the following materials: – yarn of polytetrafluoroethylene <sup>(2)</sup> – yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, – yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of m-phenylenediamine and isophthalic acid – monofil of polytetrafluoroethylene <sup>(2)</sup> – yarn of synthetic textile fibres of poly-p-phenylene terephthalamide, – glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(2)</sup> – copolyester monofilaments of a polyester and a resin of terephthalic acid and 1.4 cyclohexanedimethanol and isophthalic acid,	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> <li>- Other</li> </ul>	<ul style="list-style-type: none"> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- Other</li> </ul>	<p>Manufacture from yarn <sup>(1)(2)</sup></p> <p>Manufacture from <sup>(1)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres</li> <li>- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	

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

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn <sup>(1)(2)</sup>	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn <sup>(1)</sup> Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(1)</sup>	
ex 6210 and ex 6216	Fire resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn <sup>(1)</sup> Or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>(1)</sup>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered	Manufacture from unbleached single yarn <sup>(1)(2)</sup> or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(1)</sup>	

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

(2) See Introductory Note 6.

(1) See Introductory Note 6.

(1) See Introductory Note 6.

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
6217	<ul style="list-style-type: none"> <li>– Other</li>   <li>Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212:</li>   <li>– Embroidered</li>   <li>– Fire resistant equipment of fabric covered with foil of aluminized polyester</li> </ul>	<p>Manufacture from unbleached single yarn <sup>(1)(2)</sup> or Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading No 6213 and 6214 used does not exceed 47,5% of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(1)</sup> Or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product <sup>(1)</sup></p> <p>Manufacture from yarn <sup>(1)</sup> Or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product <sup>(1)</sup></p>	
	<ul style="list-style-type: none"> <li>– Interlinings for collars and cuffs, cut out</li>   <li>– Other</li> </ul>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture from yarn <sup>(1)</sup></p>	

<sup>(1)</sup> See Introductory Note 6.

<sup>(1)</sup> See Introductory Note 6.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 63  6301 to 6304	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:  Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: – Of felt, of non-wovens  – Other:  -- Embroidered        -- Other	Manufacture in which all the materials used are classified within a heading other than that of the product      Manufacture from <sup>(2)</sup> – natural fibres, or – chemical materials or textile pulp   Manufacture from unbleached single yarn <sup>(1)(2)</sup> or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product   Manufacture from unbleached single yarn <sup>(1)(2)</sup>	
6305        6306	Sacks and bags, of a kind used for the packing of goods       Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from <sup>(3)</sup> : – natural fibres, – man-made staple fibres not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	

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

(1) See Introductory Note 6.

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

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

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	<ul style="list-style-type: none"> <li>- Of non-wovens</li>   <li>- Other</li> </ul>	Manufacture from <sup>(1)(2)</sup> : <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>	Manufacture from unbleached single yarn <sup>(1)(2)</sup>
6307  6308	Other made-up articles, including dress patterns  Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	
ex Chapter 64  6406	Footwear; gaiters and the like; except for:  Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any headings except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

(2) See Introductory Note 6.

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

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<sup>(1)</sup> See Introductory Note 6.

<sup>(1)</sup> See Introductory Note 6.

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HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70  ex 7003, ex 7004 and ex 7005	Glass and glassware; except for:  Glass with a non-reflecting layer	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from materials of heading No 7001	
7006	Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:  - Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards <sup>(50)</sup>  - Other	Manufacture from non-coated glass plate substrate of heading No 7006  Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001	
7009	Glass mirrors whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001	

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<sup>(50)</sup> SEMII - Semiconductor Equipment and Materials Institute Incorporated.

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
<p>ex 7107, ex 7109 and ex 7111 7116</p> <p>7117</p>	<p>– Unwrought</p> <p>– Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery</p>	<p>Manufacture from materials not classified within heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
<p>ex Chapter 72</p> <p>7207</p> <p>7208 to 7216</p> <p>7217</p>	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading No 7206</p> <p>Manufacture from semi-finished materials of heading No 7207</p>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7218, 7219 to 7222  7223  ex 7224, 7225 to 7228  7229	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel  Wire of stainless steel  Semi-finished products, flat rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel  Wire of other alloy steel	Manufacture from ingots or other primary forms of heading No 7218  Manufacture from semi-finished materials of heading No 7218  Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224  Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73  ex 7301  7302  7304, 7305 and 7306  ex 7307	Articles of iron or steel; except for:  Sheet piling  Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails  Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel  Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture from materials of heading No 7206  Manufacture from materials of heading No 7206  Manufacture from materials of heading No 7206, 7207, 7218 or 7224  Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35% of the ex-works price of the product	



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7404  7405	<ul style="list-style-type: none"> <li>– Copper alloys and refined copper containing other elements</li> </ul> Copper waste and scrap  Master alloys of copper	Manufacture from refined copper, unwrought, or waste and scrap of copper  Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	

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

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





HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butterknives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
<p>ex Chapter 83</p> <p>ex 8302</p> <p>ex 8306</p>	<p>Miscellaneous articles of base metal; except for:</p> <p>Other mountings, fittings and similar articles suitable for buildings, and automatic door closers</p> <p>Statuettes and other ornaments of base metal</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product.</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20% of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30% of the ex-works price of the product</p>	
<p>ex Chapter 84</p> <p>ex 8401</p> <p>8402</p>	<p>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:</p> <p>Nuclear fuel elements</p> <p>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>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture in which all the materials used are classified within a heading other than that of the product <sup>(1)</sup></p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30% 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> <p>Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product</p>

<sup>(1)</sup> This rule shall apply until 31 December 1998.

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8403 and ex 8404	Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8411	Turbo-jets, turbo propellers and other gas turbines	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8414	Industrial fans, blowers and the like	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8430	<p data-bbox="309 304 421 331">– Other</p> <p data-bbox="309 730 639 1032">Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers</p>	<p data-bbox="668 304 828 331">Manufacture:</p> <ul data-bbox="668 338 1054 640" style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</li> </ul> <p data-bbox="668 674 828 701">Manufacture:</p> <ul data-bbox="668 707 1054 1032" style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10% of the ex-works price of the product</li> </ul>	<p data-bbox="1086 304 1358 483">Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p> <p data-bbox="1086 730 1358 909">Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product</p>

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8444 to 8447  ex 8448  8452	Machines of these headings for use in the textile industry  Auxiliary machinery for use with machines of headings No 8444 and 8445  Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:  – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product;	
8456 to 8466  8469 to 8472	– Other  Machine-tools and machines and their parts and accessories of heading No 8456 to 8466  Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	– where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used; – the thread tension, crochet and zigzag mechanisms used are already originating  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading No 8519 to 8521	<p>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product; – where the value of all the non-originating materials used does not exceed the value of the originating materials used	
8529	Parts suitable for use solely or principally with the apparatus of heading No 8525 to 8528:  – Suitable for use solely or principally with video recording or reproducing apparatus  – Other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture: – in which the value of all the materials used does not exceed 40% of the ex-works price of the product;	
			Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product

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



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8542	Electronic integrated circuits and microassemblies	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 87  8709  8710  8711	<p>Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:</p> <p>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</p> <p>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</p> <p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <ul style="list-style-type: none"> <li>– With reciprocating internal combustion piston engine of a cylinder capacity:</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30% 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>
	— Not exceeding 50 cc	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 20% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8712	<ul style="list-style-type: none"> <li>— Exceeding 50 cc</li>   <li>— Other</li> </ul> Bicycles without ball bearings	Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> Manufacture: <ul style="list-style-type: none"> <li>– in which the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8804            8805	Rotochutes            Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading including other materials of heading No 8804            Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product            Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
ex Chapter 90            9001	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:            Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product            Manufacture in which the value of all the materials used does not exceed 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
9002	Lenses, prisms, mirrors and other optical elements, of any materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9004  ex 9005	Spectacles, goggles and the like, corrective, protective or other  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: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9006  9007	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs  Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used  Manufacture in which: – all the materials used are classified within a heading other than that of the product; – the value of all the materials used does not exceed 40% of the ex-works price of the product; – the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9016  9017  9018	Balances of a sensitivity of 5 cg or better, with or without weights  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  Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
9019	<ul style="list-style-type: none"> <li>– Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>– Other</li> </ul> Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture from materials of any heading, including other materials of heading No 9018  Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul> Manufacture in which: <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25% of the ex-works price of the product



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



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: <ul style="list-style-type: none"> <li data-bbox="309 456 624 488">– Parts and accessories</li> <li data-bbox="309 611 427 642">– Other</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which: <ul style="list-style-type: none"> <li data-bbox="668 672 1054 792">– the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li data-bbox="668 792 1054 943">– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30% of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 91  9105  9109	Clocks and watches and parts thereof; except for:  Other clocks   Clock movements, complete and assembled	<p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 40% of the ex-works price of the product;</li> <li>– where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 30% 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>

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

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
ex Chapter 94  ex 9401 and ex 9403	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for:  Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	Manufacture in which all the materials used are classified within a heading other than that of the product  Manufacture in which all the materials used are classified in a heading other than that of the product  or  Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	<ul style="list-style-type: none"> <li>– its value does not exceed 25% of the ex-works price of the product;</li> <li>– all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
9406	Prefabricated buildings	<p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
9503	Other toys: reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul>	
ex 9506	Golf clubs and parts thereof	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used</p>	
ex Chapter 96	Miscellaneous manufactured articles; except for:	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	



HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
<p>ex 9601 and ex 9602</p> <p>ex 9603</p> <p>9605</p> <p>9606</p>	<p>Articles of animal, vegetable or mineral carving materials</p> <p>Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair); hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops</p> <p>Travel sets for personal toilet, sewing or shoe or clothes cleaning</p> <p>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles, button blanks</p>	<p>Manufacture from "worked" carving materials of the same heading</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p> <p>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</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> </ul>	
<p>9612</p> <p>ex 9613</p> <p>ex 9614</p>	<p>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</p> <p>Lighters with piezo-igniter</p> <p>Smoking pipes and pipe bowls</p>	<ul style="list-style-type: none"> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>– all the materials used are classified within a heading other than that of the product;</li> <li>– the value of all the materials used does not exceed 50% of the ex-works price of the product</li> </ul> <p>Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30% of the ex-works price of the product</p> <p>Manufacture from roughly shaped blocks</p>	

HS heading No (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	



## **ANNEX III TO PROTOCOL B**

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

#### Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
  2. The competent authorities of the Contracting Parties to this Agreement may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.
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Movement Certificate EUR.1  
(not available electronically)

## ANNEX IV TO PROTOCOL B

### Invoice declaration

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

#### *English version*

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

#### *German version*

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

#### *French version*

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

#### *Italian version*

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

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

<sup>2</sup> Origin of products to be indicated (ISO-Alpha-2 code is permitted). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.

*Icelandic version*

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

*Norwegian version*

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

*Arab version*

.....<sup>3</sup>  
(Place and date)

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

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

2 Origin of products to be indicated (ISO-Alpha-2 code is permitted). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.

3 These indications may be omitted if the information is contained on the document itself.

4 See Article 21(5) of the Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

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PROTOCOL D

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

Liechtenstein and Switzerland may subject to a scheme of compulsory reserves products which are indispensable for the survival of the population, and in the case of Switzerland for the army. Liechtenstein and Switzerland shall apply this scheme in a manner that does not involve discrimination, direct or indirect, between the products imported and like or substitute national products.

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PROTOCOL E

REFERRED TO IN ARTICLE 33

TERRITORIAL APPLICATION

When ratifying this Agreement, the Kingdom of Norway shall have the right to exempt the territory of Svalbard from the application of this Agreement with the exception of trade in goods.

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