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FREE TRADE AGREEMENT
between The Efta States
(Iceland, Liechtenstein, Norway & Switzerland)
and The Slovak Republic

AGREEMENT
between The Efta States and The Slovak Republic

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FREE TRADE AGREEMENT

between The EFTA States and The Slovak Republic

Preamble

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

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

Considering the importance of the links existing between the EFTA States and the Slovak Republic and the common values they share, and recognizing that the EFTA States and the Slovak Republic wish to strengthen these links and to establish close and lasting relations,

Having regard to the Declaration signed by the EFTA States and the CSFR in Gothenburg in June 1990,

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

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

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

Resolved to this end to eliminate progressively the obstacles to substantially all their trade, in accordance with the General Agreement on Tariffs and Trade,

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

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

Have decided, in pursuit of the above, to conclude this Agreement:

Article 1

Objectives

1. The EFTA States and the Slovak Republic shall during a transitional period ending on 30 June 2002 gradually establish a free trade area, in accordance with the provisions of the present Agreement.

2. The objectives of this Agreement, which is based on trade relations between market economies, are:

- (a) to promote, through the expansion of reciprocal trade, the harmonious development of the economic relations between the EFTA States and the Slovak Republic and thus to foster in the EFTA States and in the Slovak Republic the advance of economic activity, the improvement of living and employment conditions, and increased productivity and financial stability;
- (b) to provide fair conditions of competition for trade between the States Parties to this Agreement;
- (c) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

Article 2

Scope

The Agreement shall apply:

- (a) to products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System, excluding the products listed in Annex I;
 - (b) to products specified in Protocol A, with due regard to the arrangements provided for in that Protocol;
 - (c) to fish and other marine products as provided for in Annex II;
- originating in an EFTA State or the Slovak Republic.

Article 3

Rules of origin and co-operation in customs administration

1. Protocol B lays down the rules of origin and methods of administrative co-operation.

2. The States Parties to this Agreement shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for

NOTE: A Protocol on the succession by the Slovak Republic to the Agreement between the EFTA States and the CSFR was signed on 19 April 1993.

Austria, Finland and Sweden withdrew from the Convention establishing the European Free Trade Association (the Stockholm Convention) on 31 December 1994. In accordance with paragraph 3 of Article 38 of the Free Trade Agreement between the EFTA States and the Slovak Republic these three countries ceased to be Parties to the Agreement on the same day. Consequently, in the present text, the provisions referring to Austria, Finland and Sweden have been deleted.

administrative co-operation, to ensure that the provisions of Articles 4 to 9, 14 and 23 of the Agreement and Protocol B are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.

Article 4

Customs duties on imports and charges having equivalent effect

1. No new customs duty on imports or charge having equivalent effect shall be introduced in trade between the EFTA States and the Slovak Republic.

2. Upon the date of entry into force of this Agreement, the EFTA States shall abolish all customs duties on imports and any charges having equivalent effect for products originating in the Slovak Republic, except for products specified in Annex III¹⁾ for which customs duties on imports and charges having equivalent effect shall be progressively abolished in accordance with the provisions laid down in that Annex.

3. For the products specified in Annex IV originating in an EFTA State, the Slovak Republic shall abolish all customs duties on imports and charges having equivalent effect in accordance with the provisions laid down in that Annex.

Article 5

Basic duties

1. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied, shall in respect of the EFTA States be the Most Favoured Nation rate of duty applicable on 1 October 1991.

2. The basic duty in respect of the Slovak Republic shall be the Most Favoured Nation rate of duty applicable on 1 January 1992.

3. If, after the entry into force of this Agreement, any tariff reduction is applied on an erga omnes basis, in particular reductions resulting from the tariff agreement concluded as a result of the Uruguay Round of Multilateral Trade Negotiations, such reduced duties shall replace the basic duties referred to in paragraph 1 as from that date.

4. The reduced duties calculated in accordance with Article 4 shall be applied rounded to the first decimal

place or, in case of specific duties, to the second decimal place.

Article 6

Customs duties of a fiscal nature

1. The provisions of paragraphs 1 to 3 of Article 4 shall also apply to customs duties of a fiscal nature, except as provided for in Protocol C.¹⁾

2. The States Parties to this Agreement may replace a customs duty of a fiscal nature or the fiscal element of a customs duty by an internal tax.

Article 7

Customs duties on exports and charges having equivalent effect

1. No new customs duty on exports or charge having equivalent effect shall be introduced in trade between the EFTA States and the Slovak Republic.

2. The EFTA States and the Slovak Republic shall abolish between them on the date of entry into force of this Agreement any customs duties on exports and any charges having equivalent effect, except as provided for in Annex V.²⁾

Article 8

Quantitative restrictions on imports and measures having equivalent effect

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

2. Quantitative restrictions and measures having equivalent effect on imports to the EFTA States shall be abolished on the date of entry into force of this Agreement, except as provided for in Annex VI.³⁾

3. Quantitative restrictions and measures having equivalent effect on imports into the Slovak Republic shall be abolished on the date of entry into force of the Agreement, except as provided for in Annex VII.⁴⁾

Article 9

Quantitative restrictions on exports and measures having equivalent effect

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

¹⁾ Annex III was deleted by Joint Committee Decision No. 2 of 1998 (11 June 1998).

¹⁾ Protocol C was deleted by Joint Committee Decision No. 4 of 1998 (11 June 1998). The Decision will enter into force when the instruments of acceptance have been deposited by all Parties with the Depositary.

²⁾ Annex V was deleted by Joint Committee Decision No. 6 of 1996 (16 and 17 October 1996).

³⁾ Annex VI was deleted by Joint Committee Decision No. 5 of 1998 (11 June 1998).

⁴⁾ Annex VII was deleted by Joint Committee Decision No. 8 of 1998 (11 June 1998).

2. Quantitative restrictions on exports from the EFTA States and measures having equivalent effect shall be abolished on the date of entry into force of the Agreement except as provided for in Annex VIII.¹⁾

3. Quantitative restrictions on exports from the Slovak Republic and measures having equivalent effect shall be abolished on the date of entry into force of the Agreement except as provided for in Annex IX.²⁾

Article 10

General exceptions

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

Article 11

State monopolies

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

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

Article 12¹⁾

Technical regulations

1. The States Parties to this Agreement agree to co-operate in the field of technical regulations, standards and conformity assessment procedures; and through appropriate measures promote European-wide solutions. The Joint Committee shall establish guidelines for the implementation of this paragraph.

2. The States Parties to this Agreement agree to hold immediate consultations in the framework of the Joint Committee in case a State Party considers that another State Party has taken measures which are likely to create, or have created, a technical obstacle to trade, in order to find an appropriate solution.

3. The States Parties to this Agreement confirm the obligation to notify draft technical regulations in accordance with the provisions of the WTO Agreement on Technical Barriers to Trade.

Article 13

Trade in agricultural products

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

2. In pursuance of this objective each individual EFTA State and the Slovak Republic shall conclude a bilateral arrangement providing for measures to facilitate trade in agricultural products.

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

Article 14

Internal taxation

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

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

Article 15

Payments

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

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

¹⁾ Annex VIII was deleted by Joint Committee Decision No. 6 of 1998 (11 June 1998).

²⁾ Annex IX was deleted by Joint Committee Decision No. 7 of 1998 (11 June 1998).

¹⁾ As amended by Joint Committee Decision No. 8 of 1996 (16 and 17 October 1996).

3. Until a full convertibility of the Slovak Republic currency in the meaning of Article VIII of the International Monetary Fund is introduced, the Slovak Republic reserves the right to apply exchange restrictions connected with the granting or taking up of short and medium-term credits to the extent permitted according to the Slovak Republic's status under the IMF, provided that these restrictions are applied in a non-discriminatory manner. They shall be applied in such a manner as to cause the least possible disruption to this Agreement. The Slovak Republic shall inform the Joint Committee promptly of the introduction of such measures and of any changes therein.

Article 16

Public procurement

1. The States Parties to this Agreement consider the effective liberalization of their respective public procurement markets as a desirable and important objective of this Agreement.

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

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

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

5. The States Parties to this Agreement concerned shall endeavour to accede to the relevant Agreements negotiated under the auspices of the General Agreement on Tariffs and Trade.

Article 17¹⁾

Protection of intellectual property

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

2. The States Parties to this Agreement shall accord to each other's nationals treatment no less favourable than that they accord to their own nationals. Exemptions from this obligation must be in accordance with the substantive provisions of Article 3 of the TRIPS Agreement.

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

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

Article 18

Rules of competition concerning undertakings

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

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

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

3. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of

¹⁾ As amended by Joint Committee Decision No. 9 of 1996 (16 and 17 October 1996).

paragraphs 1 and 2 and if such practice causes or threatens to cause serious prejudice to the interest of that State Party or material injury to its domestic industry, it may take appropriate measures after consultations within the Joint Committee or after thirty days following referral for such consultation.

Article 19

State aid

1. Any aid granted by a State Party to this Agreement or through State resources in any form whatsoever which distorts or threatens to distort competition by favouring certain undertakings or the production of certain goods shall, in so far as it may affect trade between an EFTA State and the Slovak Republic, be incompatible with the proper functioning of this Agreement.

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

3. For the purpose of applying the provisions of paragraphs 1 and 2, the States Parties to this Agreement recognize that during the first five years after the entry into force of this Agreement the Slovak Republic shall be regarded as an area where the standard of living is abnormally low or where there is serious unemployment, implying that the Slovak Republic may grant aid with a higher intensity than would be tolerated for EFTA States according to the criteria set out in Annex XII. The Joint Committee may, taking into account the economic situation of the Slovak Republic, decide on prolongation of the application of this provision.

4. The States Parties to this Agreement shall ensure transparency of state aid measures by exchanging information as provided in Annex XIII.¹⁾

5. If a State Party to this Agreement considers that a given practice is incompatible with the provisions of paragraph 1, it may take appropriate measures against this practice, which shall not be in excess of the injury caused by the practice, under the conditions and in accordance with the procedures laid down in Article 25.

Article 20

Dumping

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

Article 21

Emergency action on imports of particular products

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

- (a) serious injury to domestic producers of like or directly competitive products in the territory of the importing State Party to this Agreement, or
 - (b) serious disturbances in any sector of the economy or difficulties which could bring about serious deterioration in the economic situation of a region,
- the State Party concerned may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 25.

Article 22

Structural adjustment

1. Exceptional measures of limited duration which derogate from the provisions of Article 4 may be taken by the Slovak Republic in the form of increased customs duties.

2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.

3. Customs duties on imports applicable in the Slovak Republic to products originating in the EFTA States introduced by these measures may not exceed 25 % ad valorem and shall maintain an element of preference for products originating in the EFTA States. The total value of imports of the products which are subject to these measures may not exceed 15 % of total imports of industrial products from the EFTA States as defined in Article 2 during the last year for which statistics are available.

4. These measures shall be applied for a period not exceeding five years unless a longer duration is authorized by the Joint Committee. They shall cease to apply at the latest at the expiration of the transitional period.

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

6. The Slovak Republic shall inform the Joint Committee of any exceptional measures it intends to take and, at the request of the EFTA States, consultations shall be held in the Joint Committee on such measures and the sectors to which they apply before they are applied. When taking such measures the Slovak Republic shall provide the Joint Committee with a schedule for the elimination of the customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties starting

¹⁾ Detailed rules for the implementation of Article 19(4) were introduced by Joint Committee Decision No. 7 of 1994 (17 March 1994).

at the latest two years after their introduction, at equal annual rates. The Joint Committee may decide on a different schedule.

Article 23

Re-export and serious shortage

Where compliance with the provisions of Articles 7 and 9 leads to:

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

and where the situations referred to above give rise or are likely to give rise to major difficulties for the exporting State Party, that State Party may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 25.

Article 24

Balance of payments difficulties

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

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

Article 25

Procedure for the application of safeguard measures

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

2. Without prejudice to paragraph 6 of the present Article, a State Party which considers resorting to

safeguard measures shall promptly notify the other States Parties and the Joint Committee thereof and supply all relevant information. Consultations between the States Parties shall take place without delay in the Joint Committee with a view to finding a commonly acceptable solution.

3.

(a) As regards Article 19 the States Parties concerned shall give to the Joint Committee all the assistance required in order to examine the case and, where appropriate, eliminate the practice objected to. If the State Party in question fails to put an end to the practice objected to within the period fixed by the Joint Committee or if the Joint Committee fails to reach an agreement after consultations, or after thirty days following referral for such consultations, the State Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the practice in question.

(b) As regards Articles 20, 21 and 23, the Joint Committee shall examine the case or the situation and may take any decision needed to put an end to the difficulties notified by the State Party concerned. In the absence of such a decision within thirty days of the matter being referred to the Joint Committee, the State Party concerned may adopt the measures necessary in order to remedy the situation.

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

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

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

6. Where exceptional circumstances requiring immediate action make prior examination impossible, the State Party concerned may, in the cases of Articles 20, 21 and 23 apply forthwith the

precautionary and provisional measures strictly necessary to deal with the situation. The measures shall be notified without delay and consultations between the States Parties to this Agreement shall take place as soon as possible within the Joint Committee.

Article 26

Security exceptions

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

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

Article 27

The Joint Committee

1. The implementation of this Agreement shall be supervised and administered by a Joint Committee. The work of the Joint Committee shall be co-ordinated with the Joint Committee established under the Gothenburg Declaration.

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

3. The Joint Committee may take decisions in the cases provided for in this Agreement. On other matters the Joint Committee may make recommendations.

Article 28

Procedures of the Joint Committee

1. For the proper implementation of this Agreement the Joint Committee shall meet whenever necessary but at least once a year. Each State Party to this Agreement may request that a meeting be held.

2. The Joint Committee shall act by common agreement.

3. If a representative in the Joint Committee of a State Party to this Agreement has accepted a decision subject to the fulfilment of constitutional requirements, the decision shall enter into force, if no later date is contained therein, on the day the lifting of the reservation is notified.

4. For the purpose of this Agreement the Joint Committee shall adopt its rules of procedure which shall, inter alia, contain provisions for convening meetings and for the designation of the Chairman and his term of office.¹⁾

5. The Joint Committee may decide to set up such sub-committees and working parties as it considers necessary to assist it in accomplishing its tasks.²⁾

Article 29

Evolutionary clause

1. Where a State Party to this Agreement considers that it would be useful in the interests of the economies of the States Parties to this Agreement to develop and deepen the relations established by the Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the States Parties to this Agreement. The States Parties to this Agreement may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.

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

Article 30

Services and investment

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

2. The EFTA States and the Slovak Republic will discuss in the Joint Committee this co-operation with the aim to develop and deepen their relations under the Agreement.

Article 31

Fulfilment of obligations

1. The States Parties to this Agreement shall take all necessary measures to ensure the achievement of the

¹⁾ Rules of procedure were adopted by Joint Committee Decision No. 1 of 1993 (23 and 24 April 1993).

²⁾ A Sub-Committee on Customs and Origin Matters was established by Joint Committee Decision No. 2 of 1993 (23 and 24 April 1993).

objectives of the Agreement and the fulfilment of their obligations under the Agreement.

2. If an EFTA State considers that the Slovak Republic has, or if the Slovak Republic considers that an EFTA State has failed to fulfil an obligation under this Agreement, the State Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in Article 25.

Article 32

Annexes and Protocols

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

Article 33

Trade relations governed by other Agreements

1. This Agreement applies to trade relations between, on the one side, the individual EFTA States and, on the other side, the Slovak Republic, but not to the trade relations between individual EFTA States, except if otherwise provided for in this Agreement.

2.)

Article 34

Customs unions, free trade areas and frontier trade

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

Article 35

Territorial application

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

Article 36

Amendments

Amendments to this Agreement other than those referred to in paragraph 3 of Article 27 which are approved by the Joint Committee shall be submitted to the States Parties to this Agreement for acceptance and shall enter into force if accepted by all the States Parties to this Agreement. The instruments of acceptance shall be deposited with the Depositary.

Article 37

Accession

1. Any State, Member of the European Free Trade

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

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

Article 38

Withdrawal and expiration

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

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

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

Article 39

Entry into force

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

2. If this Agreement has not entered into force in accordance with the provision of paragraph 1 and provided that the Slovak Republic has deposited its instrument of ratification or acceptance, representatives of the Signatory States having deposited such an instrument shall meet on the initiative of the Slovak Republic before 31 August 1992 and may decide when the Agreement shall enter into force in relation to those States. As long as no such decision has been taken, a meeting for the same purpose shall be held on the initiative of the Slovak Republic not later than thirty days after any further Signatory State has deposited its instrument.

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

4. Any Signatory State may already at the time of signature declare that, during an initial phase, it shall

¹⁾ Article 33(2) and Annex XIV thereto were deleted as Finland ceased to be a Party to this Agreement.

apply the Agreement provisionally, if the Agreement cannot enter into force in relation to that State by 1 July 1992.

Article 40¹⁾

Depositary

The Government of Norway, acting as Depositary, shall notify all States that have signed or acceded to this Agreement of the deposit of any instrument of ratification, acceptance or accession, the entry into

force of this Agreement, any other act or notification relating to this Agreement or of its expiry.

In witness whereof the undersigned plenipotentiaries, being duly authorized thereto, have signed the present Agreement.

Done at Prague, this 20th day of March 1992, in a single authentic copy in the English language which shall be deposited with the Government of Sweden. The Depositary shall transmit certified copies to all Signatory States, and States acceding to this Agreement.

¹⁾ As amended by Joint Committee Decision No. 10 of 1996 (16 and 17 October 1996).

RECORD OF UNDERSTANDINGS

RECORD OF UNDERSTANDINGS

relating to the Agreement between the EFTA States and the Slovak Republic

1. The EFTA States and the Slovak Republic recognize that there is a certain parallelism between the levels of concessions regarding tariffs, quantitative restrictions, charges and measures having equivalent effect at the entry into force of the free trade Agreement EFTA States-CSFR and the Europe Agreement EC-CSFR. The EFTA States and the Slovak Republic further recognize that this parallelism should basically be maintained during the whole transitional period. The possibility of applying such parallelism to concessions exchanged under special conditions will be considered in the Joint Committee.

2. The EFTA States and the Slovak Republic agree to closely co-ordinate their efforts in training those concerned with the use of the simplified procedure laid down in Protocol B with regard to the issue, control and verification of evidence of origin in order to enable them to be authorized to use this procedure. The simplified procedure shall be used in a restricted way and its implementation be subject to deliberations in the Sub-Committee on origin and customs matters.

3. The Slovak Republic shall notify the EFTA States of all the arrangements made to establish the administrative co-operation between the Slovak Republic, Hungary and Poland for the implementation of Protocol B and of changes thereto.

- 4.
- (a) The EFTA States and the Slovak Republic agree that the provisions in Article 23 of Protocol B shall not apply until 1 January 1994. This derogation may be prolonged by the Joint Committee taking into account the practice applied between the Slovak Republic and the European Economic Community.
- (b) If it is established that, because of the effect of the derogation from Article 23, a product is imported into the territory of a State Party to this Agreement in such increased quantities or under conditions which cause, or threaten to cause, serious injury to producers of similar or directly competitive goods in the State Party concerned, the provisions of Article 23 will be re-introduced in respect of such a product.
- (c) As to the procedure for the application of the safeguard measures, the provisions of Article 25 of the Agreement shall apply *mutatis mutandis*, in particular paragraphs 3(b) and 6 of that Article.

5. The EFTA States and the Slovak Republic agree that exceptions listed in Annexes V, VIII and IX to Article 7 and Article 9 will be subject to consultation in the Joint Committee after the entry into force of the Agreement concluded between the EFTA States and the European Communities on the European Economic Area.

6. This Agreement shall not preclude prohibitions or restrictions of imports, exports or goods in transit

justified on grounds of the protection of the environment, imposed under the provisions of Article 10, provided such prohibitions or restrictions are made effective in conjunction with equivalent measures imposed domestically or undertaken in pursuance of obligations under an intergovernmental agreement on the environment. Any difficulty in interpreting the notion "protection of the environment" in the context of Article 10 of this Agreement shall be examined by the Joint Committee.

7. A company from the EFTA States and a company from the Slovak Republic respectively shall, for the purpose of the Agreement, mean a company or a firm set up in accordance with the laws of a Member State of the European Free Trade Association or of the Slovak Republic respectively.

8. For the purpose of interpreting Article 19, paragraph 3, the States Parties to this Agreement agree that the term "higher intensity" refers to the level of aid granted by way of measures contained in Annex XII, paragraph (c), and that the application of normally inconsistent measures under paragraph (d) could be temporarily justified by the restructuring of the Slovak Republic's economy, provided that these practices are compatible with the rules on state aid in the Agreement establishing an Association between the Slovak Republic and the European Communities, as implemented by the Parties to that Agreement.

9. The EFTA States and the Slovak Republic agree to hold consultations in the Joint Committee with a view to consider the possibilities of complementing the criteria set out in Annexes XII and XIII to Article 19 by the criteria arising from the Agreement between the EFTA States and the European Communities on the European Economic Area, after that Agreement will have entered into force.

10. The EFTA States and the Slovak Republic agree that in case specific safeguards are applied between the EC and the Slovak Republic in their trade in textiles and ready made garments, those mechanisms that are agreed or otherwise used between the EC and the Slovak Republic in this sector will be used whenever appropriate. The access to markets of the States Parties to this Agreement will nevertheless, without prejudice to Article 22, in such cases not be less favourable, as far as duties, quantitative restrictions, charges and measures having equivalent effect are concerned, than at the entry into force of this Agreement.

11. With reference to paragraph 3 of Article 22, if there is a disagreement with regard to the actual value of imports of industrial products, international trade statistics such as those of ECE, GATT and OECD will serve as a basis.

12. The EFTA States and the Slovak Republic consider that an arbitration procedure could be

envisaged for disputes which cannot be settled through consultations between the States Parties concerned or in the Joint Committee. Such a possibility, for instance regarding Article 18, will be further examined in the Joint Committee.

Done at Prague, this 20th day of March 1992, in a single authentic copy in the English language which shall be deposited with the Government of Norway. The Depositary shall transmit certified copies to all Signatories.

PROTOCOLS
on the succession of the Czech Republic and the Slovak Republic
to the Agreement between the EFTA States and the CSFR

Signature, Geneva, 19 April 1993

The following representatives of the EFTA states and the Czech Republic and the Slovak Republic will be signing the Protocols at the ceremony taking place in Room C at EFTA Headquarters, Monday 19 April 1993 at 14.30.

Austria	Mr. Victor Segalla Minister Plenipotentiary Federal Ministry for Foreign Affairs
Czech Republic	Mr. Zdeněk Venera Chargé d'Affaires, Permanent Mission of the Czech Republic in Geneva
Finland	Jan Store Counsellor, Deputy at the Finnish Permanent Delegation to EFTA
Iceland	Mr. Kjartan Johannsson Ambassador, Head of the Icelandic Permanent Delegation to EFTA
Norway	Mr. Erik Selmer Ambassador, Head of the Norwegian Permanent Delegation to EFTA
Sweden	Mr. Mårten Grunditz Minister, Deputy at the Swedish Permanent Delegation to EFTA
Switzerland	Mr. Hans-Ulrich Mazenauer Head of East European Division Federal Ministry for Foreign Economic Relations
Slovak Republic	Mr. Ján Lišuch State Secretary Ministry of Foreign Affairs of the Slovak Republic

PROTOCOL
on the succession by the Slovak Republic
to the Agreement between the EFTA States and the CSFR

The Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden, the Swiss Confederation

and

the Slovak Republic,

having regard to the Agreement between the EFTA States and the Czech and Slovak Federal Republic, signed in Prague on 20 March 1992, which has been ratified by the CSFR and by the above EFTA States,

having regard to the Constitutional Act on the dissolution of the Czech and Slovak Federal Republic adopted by the Federal Assembly of the Czech and Slovak Federal Republic on 25 November 1992, in particular its Article 1 which provides that the Czech Republic and the Slovak Republic will be successor States to the Czech and Slovak Federal Republic when the latter ceased to exist on 31 December 1992,

having regard to the Declaration by the Government of the Slovak Republic made on 8 December 1992, in which the Slovak Republic declared that it would, as of 1 January 1993, assume as successor to the Czech and Slovak Federal Republic for its territory, the rights and obligations as State Party to the EFTA-CSFR Agreement of 20 March 1992,

having regard to the agreement of the Ministers of the EFTA States, Parties to the EFTA-CSFR Agreement, on 10 December 1992, to take note of the above mentioned Declaration by the Government of the Slovak Republic and to continue to apply the above mentioned Agreement with regard to the Slovak Republic, on an interim basis, as of 1 January 1993,

having regard to the accession of the Slovak Republic as Contracting Party to the GATT in accordance with the terms of the Protocol of accession to become effective on 15 April 1993,

having regard to the Agreement establishing the Customs Union between the Czech Republic and the Slovak Republic, signed in Prague on 29 October 1992,

have agreed as follows:

Article 1

1. The Agreement between the EFTA States and the Czech and Slovak Federal Republic shall be applied with regard to the Slovak Republic.

2. Any reference in the Agreement, its Annexes and Protocols and related instruments to the "Czech and Slovak Federal Republic" and to the abbreviation "the CSFR" shall be replaced by "the Slovak Republic".

Article 2

1. A Signatory State to the Agreement which has not ratified it before 31 December 1992 may accede to this Protocol by depositing with the Depositary the instrument of accession to this Protocol.

2. In relation to such a State, the Agreement, as amended by this Protocol, shall enter into force on the first day of the second month following the deposit of the instrument of accession.

Article 3

This Protocol shall enter into force in relation to a Signatory State upon signature provided that the Slovak Republic is among such States, unless a Signatory State signs it subject to ratification. In this case, the Protocol shall enter into force in relation to that State upon the deposit of its instrument of ratification.

Article 4

The Government of Sweden, acting as Depositary, shall notify all States that have signed or acceded to this Protocol of any notification received in accordance with Articles 2 or 3.

Done in Geneva, this 19th April, 1993.

RECORD OF UNDERSTANDING
relating to Article 17 and Annex XI

Adopted by Decision No. 9 of 1996
16 and 17 October 1996

Under the EEA Agreement the EFTA States shall comply in their legislation with the substantive provisions of the European Patent Convention of 5 October 1973. It is the understanding of Iceland and Norway that the obligations under Article 17 and Annex XI (Protection of intellectual property) do not differ in substance from the obligations under the EEA.

ANNEX I

**Referred to in sub-paragraph (a) of Article 2
Products not covered by the Agreement**

ANNEX I¹⁾**Referred to in sub-paragraph (a) of Article 2
Products not covered by the Agreement**

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

HS Heading No.	Description of Products	Excluded when imported into
35.01	Casein, caseinates and other casein derivatives; casein glues:	
3501.10	- Casein	Liechtenstein, Switzerland
ex 3501.90	- Other	
	-- Other than casein glues	Liechtenstein, Switzerland
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:	
	- 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

¹⁾ As amended by Joint Committee Decision No. 2 of 1996 (16 and 17 October 1996) and Joint Committee Decision No. 1 of 1998 (11 June 1998).

PROTOCOL A

**Concerning products referred to in sub-paragraph (b) of Article 2
Processed Agricultural products**

PROTOCOL A**Concerning products referred to in sub-paragraph (b) of Article 2**

Article 1

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

Article 2¹⁾

1. In order to take account of differences in the cost of the agricultural raw materials incorporated in the goods referred to in this Article of the Protocol, this 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 goods concerned.

3. For products listed in Tables IV, VI and VII, originating in the Slovak Republic, the respective EFTA State shall accord the concessions indicated in those Tables.

4. Taking into account the provisions laid down in paragraphs 1 and 2 of this Article, the EFTA States shall, based on reviews that can be requested by either side, accord for products listed respectively in Tables IV, VI and VII, originating in the Slovak Republic, treatment not less favourable than that accorded to the European Community.

5. Taking into account the provisions laid down in paragraphs 1 and 2 of this Article, the Slovak Republic shall accord for products listed in Table VIII, originating in the EFTA States, treatment not less favourable than that accorded to the European Community.

Article 3²⁾

1. The EFTA States shall notify the Slovak Republic and the Slovak Republic shall notify the EFTA States of all measures applied under Article 2 of this Protocol.

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

Article 4³⁾

The EFTA States and the Slovak Republic shall review at two-yearly intervals the development of their trade in products covered by this Protocol. A first review shall be held before the end of 1994. In the light of these reviews and taking into account the arrangements between the Parties and the European Economic Community in this field, the EFTA States and the Slovak Republic shall decide on possible changes to the product coverage of this Protocol as well as on a possible development of the rules concerning price compensation systems.

¹⁾ Article 2 of Protocol A was amended by Joint Committee Decision No. 11 of 1996 (23 December 1996).

²⁾ Article 3 of Protocol A was amended by Joint Committee Decision No. 11 of 1996 (23 December 1996).

³⁾ The deadline for the review referred to in Article 4 of Protocol A was amended by Joint Committee Decision No. 3 of 1993 (23 and 24 April 1993).

TABLE I TO PROTOCOL A

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

TABLE II TO PROTOCOL A¹⁾

AUSTRIA

¹⁾ Table II to Protocol A has been deleted as Austria ceased to be a Party to the Agreement.

TABLE III TO PROTOCOL A¹⁾

FINLAND

¹⁾ Table III to Protocol A has been deleted as Finland ceased to be a Party to the Agreement.

TABLE IV TO PROTOCOL A¹⁾

NORWAY

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
	-- Containing added fruit, nuts or berries:	
10.2	--- In powder, granules or other solid form	* + 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	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
40.9	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	FREE
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:	
	- Other vegetables; mixtures of vegetables:	
90.2	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	FREE
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
ex 31.0	-- Agar-agar:	
	--- Modified	FREE
ex 32.0	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
	--- Modified	FREE
ex 39.0	-- Other:	

¹⁾ Table IV to Protocol A has been replaced by Joint Committee Decision No. 11 of 1996 (23 December 1996).

* - 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
17.02	--- Modified 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:	FREE
50.9	- Chemically pure fructose	FREE
ex 90.9	- Other, including invert sugar:	
	-- Other:	
	--- Chemically pure maltose	FREE
17.04	Sugar confectionery (including white chocolate), not containing cocoa	*
18.06	Chocolate and other food preparations containing cocoa:	
10.0	- Cocoa powder, containing added sugar or other sweetening matter	*
	- 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	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:	
	- 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

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
	- Other:	
90.1	-- Malt extract	FREE
90.9	-- Other	* + 0,50
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
11.0	-- Containing eggs	* + 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	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	* + 0,20
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:	
	- 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	*
90.9	-- Other	*
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
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):	

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
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	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: - Other: -- Vegetables:	
90.4	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	FREE
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06: - Potatoes: -- Preparations in the form of flour, meal or flakes, based on potatoes:	
10.1	--- Containing 75 % or more of potatoes	* + 0,20
10.2	--- Other - Other vegetables and mixtures of vegetables:	* + 0,20
90.2	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	*
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06: - 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</i> var. <i>saccharata</i>)	*
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nuts:	
11.1	--- Peanut butter	FREE
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
ex 12.0	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Preparations with a basis of coffee (including coffee pastes)	FREE
ex 20.9	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Preparations with a basis of tea or maté	FREE
30.0	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	FREE
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:	
	- Active yeasts:	
10.1	-- Wine yeasts	*
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	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
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	*
21.04	Soups and broths and preparations therefor; homogenised composite food preparations:	
	- Soups and broths and preparations therefor:	
	-- In airtight containers:	
10.1	--- Meat broth	*
10.2	--- Vegetable soups and broth, concentrated or not, containing neither meat nor meat-extracts	*
10.3	--- Fish soup (containing not less than 25 % by weight of fish)	*

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
10.4	--- Other	*
	-- Other:	
10.5	--- Containing meat or meat-extracts	*
10.6	--- Fish soup (containing not less than 25 % by weight of fish)	*
10.9	--- Other	*
21.05	Ice cream and other edible ice, whether or not containing cocoa:	
00.1	- Containing cocoa	* + 0,90
	- Other:	
00.2	-- Containing fatty substances	* + 1,70
00.9	-- Other	*
21.06	Food preparations not elsewhere specified or included:	
10.0	- Protein concentrates and textured protein substances	*
	- Other:	
90.1	-- Non-alcoholic compound preparations on the basis of extracts of heading No. 13.02 for the manufacture of beverages	*
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	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	*
22.03	Beer made from malt	*
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	FREE
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
ex 70.0	- Other:	
	-- Liqueurs, containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	FREE

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
43.0	-- Mannitol	FREE
44.0	-- D-glucitol (sorbitol)	FREE
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
ex 13.0	-- Esters of formic acid:	
	--- Esters of mannitol and esters of sorbitol	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
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
ex 12.0	-- Esters of acrylic acid:	
	--- Esters of mannitol and esters of sorbitol	FREE

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
ex 14.0	-- Esters of methacrylic acid: --- Esters of mannitol and esters of sorbitol	FREE
ex 15.2	-- Oleic, linoleic or linolenic acids, their salts and esters: --- Salts and esters of oleic, linoleic or linolenic acids: ---- Esters of mannitol and esters of sorbitol	FREE
ex 19.9	-- Other: --- Other: ---- Esters of mannitol and esters of sorbitol	FREE
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other:	
ex 19.1	--- Itaconic acid and its salts	FREE
ex 19.9	--- Esters of itaconic acid	FREE
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Lactic acid, its salts and esters:	
11.1	--- Lactic acid and its salts	FREE
11.2	--- Esters of lactic acid	FREE
14.0	-- Citric acid -- Salts and esters of citric acid:	FREE
15.1	--- Salts	FREE
15.2	--- Esters -- Other: --- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters:	FREE
ex 19.1	---- Acids and salts	FREE
ex 19.9	---- Esters	FREE
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 19.0	-- Other:	

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
ex 99.0	--- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol - Other:	FREE
	-- Methylglucosides	FREE
29.40	-- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol 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:	FREE
ex 00.0	- Other than rhamnose, raffinose and mannose	FREE
29.41	Antibiotics:	
10.0	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	FREE
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 90.0	- Other: -- Heparin and its salts	FREE
35.01	Casein, caseinates and other casein derivatives; casein glues:	
10.0	- Casein	*
	- Other:	
90.1	-- Caseinates and other casein derivatives	*
90.2	-- Casein glues	FREE
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10.0	- Dextrins and other modified starches	*
20.0	- Glues	FREE
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
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	FREE
	- Other:	
ex 99.0	-- Other:	

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
35.07	--- With a basis of sodium silicate emulsion or of resin emulsions Enzymes; prepared enzymes not elsewhere specified or included:	FREE
ex 90.0	- Other:	
38.09	-- Prepared enzymes containing foodstuffs 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:	FREE
10.0	- With a basis of amylaceous substances	FREE
	- Other:	
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	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols: - Industrial monocarboxylic fatty acids; acid oils from refining: -- Tall oil fatty acids:	
13.1	--- For feed purpose	FREE
13.9	--- Other	FREE
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex 10.0	- Prepared binders for foundry moulds or cores:	
	-- Based on synthetic resins	FREE
60.0	- Sorbitol other than that of subheading No. 2905.44	FREE
ex 90.0	- Other:	
	-- Products of sorbitol cracking	FREE
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:	
ex 10.0	- Petroleum resins, coumarone, indene or coumarone indene resins and polyterpenes:	

HS Heading No.	Description of products	Rate of Duty NOK pr kg/% ad valorem
ex 90.9 39.13	-- Adhesives with a basis of resin emulsions - Other: -- Other: --- Adhesives with a basis of resin emulsions 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:	FREE FREE
90.0	- Other	FREE

TABLE V TO PROTOCOL A¹⁾

SWEDEN

¹⁾ Table V to Protocol A has been deleted as Sweden ceased to be a Party to the Agreement.

TABLE VI TO PROTOCOL A¹⁾

LIECHTENSTEIN, SWITZERLAND

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
10.10	-- Containing cocoa	*
10.20	-- Flavoured or containing added fruit	100.-
0710	Vegetables (uncooked or cooked by steaming or boiling water), frozen:	
40.00	- Sweet corn	*
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
ex 31.00	-- Agar-agar	
	- Modified	FREE
	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds:	
ex 32.10	--- For technical uses	
	- Modified	FREE
ex 32.90	--- Other	
	- Modified	FREE
ex 39.00	-- Other	
	- Modified	FREE
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
50.00	- Chemically pure fructose	FREE
	- Other, including invert sugar:	
ex 90.29	-- Solid	
	- Chemically pure fructose	FREE

¹⁾ Table VI to Protocol A has been replaced by Joint Committee Decision No. 11 of 1996 (23 December 1996).

* - 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
20.91	----- More than 6 %	*
20.92	----- More than 3 % but not more than 6 %	*
20.93	----- Not more than 3 %	*
20.94	---- Not containing ingredients derived from milk --- Other: ---- Containing ingredients derived from milk:	*
20.95	----- Containing fats other than milk fats (whether or not containing milk fats)	*
20.96	----- Other ---- Not containing ingredients derived from milk:	*
20.97	----- Containing fats	*
20.99	----- Other - Other, in blocks, slabs or bars: -- Filled: --- Containing ingredients derived from milk:	*
31.11	---- Containing fats other than milk fats (whether or not containing milk fats)	*
31.19	---- Other --- Not containing ingredients derived from milk:	*
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:	*
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	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
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 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:	
	- 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	
	- 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:	

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

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
1902	<p>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:</p> <p>- Uncooked pasta, not stuffed or otherwise prepared:</p> <p>11.00 -- Containing eggs</p> <p>19.00 -- Other</p> <p>20.00 - Stuffed pasta, whether or not cooked or otherwise prepared</p> <p>30.00 - Other pasta</p> <p>- Couscous:</p> <p>40.10 -- Uncooked, unprepared</p> <p>40.90 -- Other</p>	<p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p> <p>*</p>
1903.00 00	<p>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>2.-</p>
1904	<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>- Prepared foods obtained by the swelling or roasting of cereals or cereal products:</p> <p>10.10 -- "Müesli" type preparations</p> <p>10.90 -- Other</p> <p>20.00 - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals</p> <p>- Other:</p> <p>-- Other:</p> <p>90.20 --- Parboiled rice</p> <p>--- Other:</p> <p>90.91 ---- Bulgur</p> <p>90.99 ---- Other</p>	<p>*</p> <p>20.-</p> <p>*</p> <p>24.-</p> <p>110.-</p> <p>*</p>
1905	<p>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:</p> <p>- Crispbread:</p> <p>10.10 -- Not containing added sugar or other sweetening matter</p>	<p>*</p>

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
10.20	-- Containing added sugar or other sweetening matter - Gingerbread and the like:	*
20.10	-- Containing milkfats	*
20.20	-- Containing other fats	*
20.30	-- Not containing fat - Sweet biscuits; waffles and wafers:	*
	-- Sweet biscuits:	
30.11	--- Containing milkfats	*
30.19	--- Other -- Waffles and wafers:	*
30.21	--- Not containing added sugar or other sweetening matter	*
30.22	--- Containing added sugar or other sweetening matter - Rusks, toasted bread and similar toasted products:	*
40.10	-- Not containing added sugar or other sweetening matter -- Containing added sugar or other sweetening matter:	*
40.21	--- Rusks	*
40.29	--- Other - Other: -- Bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fats, cheese or fruit:	*
	--- Not put up for retail sale:	
90.11	---- Bread crumbs	*
90.12	---- Other --- Put up for retail sale:	*
90.13	---- Matzos	*
90.14	---- 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 -- Other:	32.-
90.92	--- Other, not containing added sugar or other sweetening matter --- Other, containing added sugar or other sweetening matter:	*
90.93	---- Containing milkfat	*
90.94	---- Containing other fats	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
90.95	---- Not containing fat	*
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other:	
	-- Vegetables and other edible parts of plants:	
90.20	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	*
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:	
	- Other vegetables and mixtures of vegetables:	
	-- In containers, of a weight not exceeding 5 kg:	
90.43	--- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	*
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:	
	- Potatoes:	
	-- Preparations in the form of flour, meal or flakes, consisting mainly of potatoes:	
20.11	--- Containing by weight more than 80 % of potatoes	*
20.12	--- Containing by weight not more than 80 % of potatoes	*
80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	*
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
	-- Ground-nuts:	
11.10	--- Peanut butter	*
	- Other, including mixtures other than those of subheading No. 2008.19:	
91.00	-- Palm hearts	FREE
	-- Other:	
	--- Other:	
99.98	---- Corn, other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	*
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
12.90	- 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: --- Other	*
20.90	- 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: -- Other	*
ex 30.00	- Roasted coffee substitutes, and extracts, essences and concentrates thereof, excluded roasted chicory, and extracts, essences and concentrates thereof: -- Whole or in pieces -- Other	1.60 *
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders: ex 20.19 - Inactive yeasts; other single-cell micro-organisms, dead: -- Yeasts, natural, dead	4.-
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: 10.00 - Soya sauce 20.00 - Tomato ketchup and other tomato sauces 90.00 - Other	FREE FREE FREE
2104	Soups and broths and preparations therefor; homogenised composite food preparations: 10.00 - Soups and broths and preparations therefor	FREE
2105	Ice cream and other edible ice, whether or not containing cocoa - Containing cocoa - Other	* *
2106	Food preparations not elsewhere specified or included: - Protein concentrates and textured protein substances: 10.11 -- Containing milkfats, other fats or sugar 10.19 -- Other - Other:	* *

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
	-- Mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:	
	--- Non alcoholic:	
90.21	---- Containing added sugar or other sweetening matter, containing by weight more than 60 % of sucrose	*
90.22	---- Containing added sugar or other sweetening matter, containing by weight more than 50 % but not more than 60 % of sucrose	*
90.23	---- Containing added sugar or other sweetening matter, containing by weight not more than 50 % of sucrose	*
90.24	---- Not containing added sugar or other sweetening matter	*
90.30	-- Protein hydrolysates and yeast autolysates	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 %	*
90.82	----- More than 20 % but not more than 50 %	*
90.83	----- More than 3 % but not more than 20 %	*
90.84	----- Not more than 3 %, not including articles of heading No. 2106.9091	*
	---- Containing other fats, of a fat content of:	
90.91	----- More than 40 %	*
90.92	----- More than 10 %, but not more than 40 %	*
90.93	----- Not more than 10 %	*
	---- Not containing fats:	
	----- Containing by weight, of sugar:	
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	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:	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured - Other:	6.40
90.90	-- Other	6.40
2203	Beer made from malt	
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 - In containers holding not more than 2 l:	3.50
00.31	-- In glass bottles	6.-
00.39	-- Other	8.-
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	- In containers holding 2 l or less:	
10.10	-- Of an alcoholic strength by volume not exceeding 18 % vol	FREE
10.20	-- Of an alcoholic strength by volume exceeding 18 % vol - Other:	FREE
90.10	-- Of an alcoholic strength by volume not exceeding 18 % vol	FREE
90.20	-- Of an alcoholic strength by volume exceeding 18 % vol	FREE
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:	
70.00	- Liqueurs containing sugar or eggs - Other:	45.-
ex 90.99	-- Other sweetened alcoholic beverages, even flavoured spirits: containing sugar or eggs	45.-
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Other polyhydric alcohols:	
43.00	-- Mannitol	*
44.00	-- D-glucitol (sorbitol)	*
ex 2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Esters of mannitol or sorbitol	FREE

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 2916	Unsaturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Esters of mannitol or sorbitol	FREE
2917 ex 19.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives: - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Other - Itacon acids, its salts and esters	FREE
2918 11.10 11.90 14.00 15.00 16.90 ex 19.90	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives: - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: -- Lactic acid, its salts and esters: --- Cicalactate --- Other -- Citric acid -- Salts and esters of citric acid -- Gluconic acid, its salts and esters -- Other: - Glycerin acid, glycol acid, sugar acid, isosugar acid, hepta sugar acid, their salts and esters	FREE FREE FREE FREE FREE FREE
2932 ex 19.00 ex 90.00	Heterocyclic compounds with oxygen heteroatom(s) only: - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: -- Other: - Anhydrates of mannite or sorbite (e.g. sorbitan) not including maltol and isomaltol -- Other: - Alphamethylglucosid	FREE FREE FREE
ex 2940 00.90	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: - Sorbose, its salts and esters	FREE
2941	Antibiotics:	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof: - Penicillin	FREE
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:	
ex 90.00	- Other: - Heparin and its salts	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
ex 90.10/ 90.90	- Other - Casein glues	15.-
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
10.10/ 10.90	- Dextrins and other modified starches - Esterified or etherified starches	FREE
	- Other	4.80
20.10/ 20.90	- Glues	4.80
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
ex 10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: - On the basis of emulsions of sodium silicates - Other:	FREE
ex 99.10/ 99.90	-- Other - On the basis of emulsions of sodium silicates	FREE
3507	Enzymes; prepared enzymes not elsewhere specified or included:	
ex 90.90	- Other - Prepared enzymes containing substances with nutritive value	*

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
<p>3809</p> <p>ex 10.10/ 10.90</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>- With a basis of a amylaceous substances</p> <p>- Prepared saizing agents; prepared primer</p>	FREE
<p>3823</p> <p>13.00</p>	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</p> <p>- Industrial monocarboxylic fatty acids:</p> <p>-- Tall oil fatty acids</p>	FREE
<p>3824</p> <p>ex 10.10/ 10.90</p> <p>60.00</p> <p>ex 90.91/ 90.99</p>	<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> <p>- Prepared binders for foundry moulds or cores</p> <p>- On the basis of artificial resins</p> <p>- Sorbitol other than that of subheading No. 2905.44</p> <p>- Other:</p> <p>-- Other</p> <p>- Products of cracking of sorbitol</p>	FREE FREE FREE
<p>3911</p> <p>ex 10.10</p> <p>ex 10.90</p> <p>ex 90.90</p>	<p>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:</p> <p>- Petroleum resins, coumarone-resins, indene-resins, coumarone-indene resins and polyterpenes:</p> <p>-- In dispersion or solution not in water-medium:</p> <p>- Glues on the basis of emulsions of these resins</p> <p>-- Other</p> <p>- Glues on the basis of emulsions of the resins</p> <p>- Other</p> <p>- Glues on the basis of emulsions of these resins</p>	FREE FREE FREE
<p>3913</p>	<p>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:</p>	

HS Heading No.	Description of products	Rate of Duty fr/100 kg gross
ex 90.90	- Other - Dextrins and other products than hardened protein	FREE

TABLE VII TO PROTOCOL A¹⁾

ICELAND

Icelandic Customs Tariff heading No.	Description	Duty
ex 0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
	- Yogurt:	
0403.1011	-- 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	*
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
1702.5000	- Chemically pure fructose	FREE
	- Other, including invert sugar:	
1702.9004	-- Chemically pure maltose	FREE
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa:	
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
ex 1806	Chocolate and other food preparations containing cocoa:	
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2003	-- 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	*
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	*

¹⁾ Table VII to Protocol A was replaced by Joint Committee Decision No. 11 of 1996 (23 December 1996).

* - 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
1806.2009	-- 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	*
ex 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 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:	
1901.1000	- Preparations for infant use, put up for retail sale	FREE
	- 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:	
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	*

Icelandic Customs Tariff heading No.	Description	Duty
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
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

Icelandic Customs Tariff heading No.	Description	Duty
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.1100	-- Containing eggs	*
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	*
1902.2049	--- Other	FREE
1902.2050	-- Other	FREE
	- Other pasta:	
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
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
1903.0001	- In retail packings of 5 kilos or less	FREE
1903.0009	- Other	FREE
ex 1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:	
	- 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

Icelandic Customs Tariff heading No.	Description	Duty
	- 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
ex 1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
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)	*
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	*
ex 2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other:	
2001.9001	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	FREE
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:	
	- Peas (<i>Pisum sativum</i>):	
ex 2005.4000	-- Preparations solely of peas	FREE
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	-- Other:	
ex 2005.5900	--- Preparations based solely on bean flour	FREE
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>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
ex 2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):	
	- Other vegetables:	
2006.0021	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	FREE
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	- Other, including mixtures other than those of subheading No. 2008.19:	
2008.9100	-- Palm hearts	FREE
	-- Other:	
	--- Other:	
ex 2008.9909	---- Other edible parts of plants, n.e.s	FREE

Icelandic Customs Tariff heading No.	Description	Duty
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
	-- 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 maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
	-- 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
ex 2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:	
	- 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
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Other:	
	2103.9010 -- Preparations of vegetable sauces with the basic ingredients of flour, meal, starch or malt extract	FREE
ex 2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
	- Soups and broths and preparations therefor:	
	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:	

Icelandic Customs Tariff heading No.	Description	Duty
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	*
ex 2106	Food preparations not elsewhere specified or included:	
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	*
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
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:	
	- 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:	

Icelandic Customs Tariff heading No.	Description	Duty
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
2203	Beer made from malt:	
2203.0001	- Beer of an alcoholic strenght by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2203.0002	- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2203.0009	- Other	FREE
ex 2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 2009:	
	- 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 strenght by volume of more than 0.5 % up to and including 2,25 % vol	FREE
2204.2112	---- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2204.2113	---- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2204.2114	---- Of an alcoholic strenght 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 strenght by volume of more than 0.5 % up to and including 2,25 % vol	FREE
2204.2912	---- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2204.2913	---- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2204.2914	---- Of an alcoholic strenght by volume of more than 22 % up to and including 32 % vol	FREE
2204.2919	---- Other	FREE
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	
	- In containers holding 2 l or less:	
2205.1001	-- Of an alcoholic strenght by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2205.1002	-- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2205.1003	-- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2205.1009	-- Other	FREE
	- Other:	
2205.9001	-- Of an alcoholic strenght by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2205.9002	-- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2205.9003	-- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2205.9009	-- Other	FREE
2208	Undenatured ethyl alcohol of an alcoholic strenght by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
	- Spirits obtained by distilling grape wine or grape marc:	
	-- Cognac:	
2208.2011	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.2012	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE

Icelandic Customs Tariff heading No.	Description	Duty
2208.2013	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.2019	--- Other	FREE
	-- Other:	
2208.2091	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.2092	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.2093	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.2099	--- Other	FREE
	- Whiskies:	
2208.3001	-- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.3002	-- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.3003	-- Of an alcoholic strenght 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 strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.4002	-- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.4003	-- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.4009	-- Other	FREE
	- Gin and Geneva:	
	-- Gin:	
2208.5011	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.5012	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.5013	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.5019	--- Other	FREE
	-- Geneva:	
2208.5021	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.5022	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.5023	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.5029	--- Other	FREE
	- Vodka:	
2208.6001	-- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.6002	-- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.6003	-- Of an alcoholic strenght 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 strenght by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2208.7012	--- Of an alcoholic strenght by volume of up to 15 % vol	FREE

Icelandic Customs Tariff heading No.	Description	Duty
2208.7013	--- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2208.7014	--- Of an alcoholic strenght by volume of more than 22 % up to and including 32 % vol	FREE
2208.7015	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.7016	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.7017	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.7019	--- Other	FREE
	-- Other:	
2208.7091	--- Of an alcoholic strenght by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2208.7092	--- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2208.7093	--- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2208.7094	--- Of an alcoholic strenght by volume of more than 22 % up to and including 32 % vol	FREE
2208.7095	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.7096	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.7097	--- Of an alcoholic strenght 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 strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.9012	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.9013	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.9019	--- Other	FREE
	-- Aquavit:	
2208.9051	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.9052	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.9053	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.9059	--- Other	FREE
	-- Other:	
2208.9091	--- Of an alcoholic strenght by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2208.9092	--- Of an alcoholic strenght by volume of up to 15 % vol	FREE
2208.9093	--- Of an alcoholic strenght by volume of 15 % up to and including 22 % vol	FREE
2208.9094	--- Of an alcoholic strenght by volume of more than 22 % up to and including 32 % vol	FREE
2208.9095	--- Of an alcoholic strenght by volume of more than 32 % up to and including 40 % vol	FREE
2208.9096	--- Of an alcoholic strenght by volume of more than 40 % up to and including 50 % vol	FREE
2208.9097	--- Of an alcoholic strenght by volume of more than 50 % up to and including 60 % vol	FREE
2208.9099	--- Other	FREE

Icelandic Customs Tariff heading No.	Description	Duty
ex 2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders:	
	- Plasters:	
2520.2001	-- Plasters specially prepared for use in dentistry	FREE
ex 2839	Silicates; commercial alkali metal silicates:	
ex	2839.9000 - Other, excluding commercial alkali metal silicates (lithium-, rubidium-, cesium- and francium silicates)	FREE
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Saturated monohydric alcohols:	
2905.1200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	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:	
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
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives ..	FREE
ex 2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Formic acid, its salts and esters:	
2915.1200	-- Salts of formic acid	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

Icelandic Customs Tariff heading No.	Description	Duty
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
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
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
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
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.1100	-- Oxalic acid, its salts and esters	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
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.1100	-- 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

Icelandic Customs Tariff heading No.	Description	Duty
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, peroxides, 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
2932	Heterocyclic compounds with oxygen hetero-atom(s) only:	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.1100	-- Tetrahydrofuran	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	--- Epoxides 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
ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only:	
	- 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

Icelandic Customs Tariff heading No.	Description	Duty
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
	- Lactams:	
2933.7100	-- 6-Hexanelactam (epsilon-caprolactam)	FREE
2933.7900	-- Other lactams	FREE
2933.9000	- Other	FREE
2934	Nucleic acids and their salts; other heterocyclic compounds:	
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
2940	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	FREE
2941	Antibiotics:	
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
ex 3006	Pharmaceutical goods specified in Note 4 to this Chapter:	
	- 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:	
ex 3006.6000	-- Chemical contraceptive preparations based on hormones	FREE
ex 3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
	-- Preparations for the treatment of textile materials, leather, furskins or other materials:	
ex 3403.1100	--- 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:	
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

Icelandic Customs Tariff heading No.	Description	Duty
ex 3407	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):	
3407.0001	- Preparations for use in dentistry, with a basis of plaster	FREE
3501	Casein, caseinates and other casein derivatives; casein glues:	
3501.1000	- Casein	FREE
	- Other:	
3501.9001	-- For food preparation	FREE
3501.9009	-- Other	FREE
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	- Dextrins and other modified starches:	
3505.1001	-- Starches, esterified or etherified	FREE
3505.1009	-- Other	FREE
3505.2000	- Glues	FREE
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:	
3506.1000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	FREE
	- Other:	
3506.9100	-- Adhesives based on rubber or plastics (including artificial resins)	FREE
3506.9900	-- Other	FREE
ex 3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:	
	- 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, excluding carbons for making carbon brushes	FREE
	- Other:	
ex	3801.9000 -- Preparations based on graphite or other carbon in the form of pastes, mixed with oil	FREE
ex 3804	3804.0000 Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803, excluding concentrated sulphite lye	FREE
ex 3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent:	
	- Other:	
ex	3805.9000 -- Crude para-cymene other than sulphite turpentine	FREE
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:	
3809.1000	- With a basis of amylose substances	FREE
	- Other:	
3809.9100	-- Of a kind used in the textile or like industries	FREE

Icelandic Customs Tariff heading No.	Description	Duty
	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	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	
	- Anti-knock preparations:	
ex	3811.1100 -- Based on lead compound, excluding for mineral oils, including gasoline ..	FREE
ex	3811.1900 -- Other, excluding for mineral oils, including gasoline	FREE
	- Additives for lubricating oils:	
ex	3811.2100 -- Containing petroleum oils or oils obtained from bituminous minerals, excluding for mineral oils	FREE
ex	3811.2900 -- Other, excluding for mineral oils	FREE
ex	3811.9000 - Other, excluding for mineral oils, including gasoline	FREE
ex 3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics:	
	3812.2000 --- Compound plasticisers for rubber or plastics	FREE
	3812.3000 - Anti-oxidising preparations and other compound stabilisers for rubber or plastics	FREE
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 2707 or 2902:	
	3817.1000 - Mixed alkylbenzenes	FREE
	3817.2000 - Mixed alkylnaphthalenes	FREE
3818	3818.0000 Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	FREE
ex 3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
ex	3824.1000 - Prepared binders for foundry moulds or cores, excluding foundry core binders based on natural resinous products	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

Icelandic Customs Tariff heading No.	Description	Duty
ex 3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls:	
	- 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
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:	
	- 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:	
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

Icelandic Customs Tariff heading No.	Description	Duty
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
	-- Of other plastics:	
3920.9901	--- For conveyor belts	FREE
3920.9902	--- Of a thickness of 0.2 mm or more	FREE
3920.9909	--- Other	FREE
3921	Other plates, sheets, film, foil and strip, of plastics:	
	- 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 conveyor 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 VIII TO PROTOCOL A¹⁾

THE SLOVAK REPUBLIC

HS Heading No.	Description of products
0403	<p>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:</p> <p>- Yogurt:</p> <p>ex 10 -- Flavoured or containing added fruit, nuts or cocoa</p> <p>- Other</p> <p>ex 90 -- Flavoured or containing added fruit, nuts or cocoa</p>
0710	<p>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</p> <p>40 - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)</p>
0711	<p>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:</p> <p>90 - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)</p>
1302	<p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</p> <p>- Mucilages and thickeners, modified, derived from vegetable products:</p> <p>ex 31 -- Agar-agar</p> <p>ex 32 -- Derived from locust beans, locust bean seeds or guar seeds</p> <p>ex 39 -- Other</p>
1702	<p>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:</p> <p>50 - Chemically pure fructose</p> <p>ex 90 - Chemically pure fructose</p>
1704	<p>Sugar confectionery (including white chocolate), not containing cocoa</p>
1806	<p>Chocolate and other food preparations containing cocoa:</p> <p>10 - Cocoa powder, containing added sugar or other sweetening matter</p> <p>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</p> <p>- Other, in blocks, slabs or bars:</p> <p>31 -- Filled</p> <p>32 -- Not filled</p> <p>90 - Other</p>

¹⁾ Table VIII to Protocol A was replaced by Joint Committee Decision No. 11 of 1996 (23 December 1996).

HS Heading No.	Description of products
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings No. 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <p>10 - Preparations for infant use, put for retail sale</p> <p>20 - Mixes and doughs for the preparations of bakers' wares of heading No. 1905</p> <p>90 - Other</p>
1902	<p>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</p>
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>
1904	<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>
1905	<p>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</p>
2001	<p>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</p> <p>ex 90 - Other:</p> <p>-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)</p>
2004	<p>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:</p> <p>ex 10 - Potatoes:</p> <p>-- Preparations in the form of flour, meal or flakes, based on potatoes</p> <p>ex 90 - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), in containers of a weigh not exceeding 5 kg</p>
2005	<p>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06:</p> <p>- Potatoes:</p> <p>ex 20 -- Preparations in the form of flour, meal or flakes, based on potatoes</p> <p>80 - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)</p>
2008	<p>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:</p> <p>- Nuts, groud-nuts and other seeds, whether or not mixed together:</p> <p>ex 11 -- Groud-nuts</p> <p>--- Peanut butter</p> <p>- Other, including mixtures other than those of subheading No. 2008.19:</p> <p>91 -- Palm hearts</p> <p>-- Other:</p>

HS Heading No.	Description of products
ex 99	--- Corn other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
ex 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	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:
10	- Active yeasts
ex 20	- Inactive yeasts; other single-cell micro-organisms, dead: -- Inactive yeasts
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
10	- Soya sauce
20	- Tomato ketchup and other tomato sauces
90	- Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
10	- Soups and broths and preparations thereof
2105	Ice cream and other edible ice, whether or not containing cocoa
2106	Food preparations not elsewhere specified or included:
10	- Protein concentrates and textured protein substances
90	- Other
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
2203	Beer made from malt
2204	Wine of fresh grapes, including fortified wines; grape cider other than that of heading No. 2009:
	- Other wine; grape cider with fermentation prevented or arrested by the addition of alcohol: -- In containers holding 2 l or less:
ex 21	--- Fortified grape cider -- Other:
ex 29	--- Fortified grape cider
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:

HS Heading No.	Description of products
43	- Other polyhydric alcohols:
	-- Mannitol
44	-- D-glucitol (sorbitol)
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 2937, 2938 or 2939:
3001	- Other than rhamnose, raffinose and mannose Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:
ex 90	- Hepparin and its salts
3501	Casein, caseinates and other casein derivatives; casein glues:
10	- Casein
90	- Other
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:
10	- Dextrins and other modified starches
20	- Glues
3507	Enzymes; prepared enzymes not elsewhere specified or included:
ex 90	- Prepared enzymes containing substances with nutritive value
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:
ex 10	- 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	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:
	- Industrial monocarboxylic fatty acids; acid oil from refining:
13	-- Tall oil fatty acids
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:
ex 10	- Prepared binders for foundry moulds or cores:
	-- On the basis of artificial resins

HS Heading No.	Description of products
60	- Sorbitol other than that of sub-heading No. 2905.44
ex 90	- Other: -- Products of cracking of sorbitol
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:
ex 10	- Petroleum resins, coumarone-resins, indene resins, coumarone-indene resins and polyterpenes: -- Glues on the basis of emulsion of these resins
ex 90	- Other: -- Other:
3913	--- Glues on the basis of emulsion of these resins Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:
90	- Other

ANNEX II

**Referred to in sub-paragraph (c) of Article 2
Fish and other marine products**

ANNEX II¹⁾**Referred to in sub-paragraph (c) of Article 2**

Article 1

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

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

HS heading No.	Description of products
02.08	Other meat and edible meat offal, fresh chilled or frozen:
ex 0208.90	- Other: -- Of whale ²⁾
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified²⁾
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared:
ex 1516.10	- Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals ²⁾
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates:
ex 1603.00	- Extracts and juices of whale meat, fish or crustaceans, molluscs or other aquatic invertebrates ²⁾
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves:
ex 2301.10	- Flours, meals and pellets, of meat or meat offal; greaves: -- Whale meal ¹⁾
2301.20	- Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates
23.09	Preparations of a kind used in animal feeding:
ex 2309.90	- Other: -- Fish solubles

¹⁾ As amended by Joint Committee Decision No. 1 of 2000 (14 December 2000).

²⁾ Import ban for whale products is applied by Liechtenstein and Switzerland on the basis of the CITES Convention.

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

Article 2

1. Unless otherwise mentioned in paragraphs 2 to 4, after 31 December 1993 aid measures to the fishing sector shall fall under the disciplines of Article 19 of the Agreement and its interpretation in Annex XII.

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 XII;
- tax concessions other than those that directly offset cost disadvantages clearly linked to special conditions prevailing in the fishing sector;
- social measures if the subsidy element of such measures exceeds what is generally applied in other sectors, taking into account the special conditions prevailing in the fishing sector.

3. The following aid measures shall normally be considered to be in accordance with the provisions of Article 19 of the Agreement:

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

Article 3¹⁾Article 4²⁾

Article 5

1.³⁾

2. Liechtenstein and Switzerland may maintain customs duties on imports and charges having equivalent effect for the following fish and other marine products originating in the Slovak Republic:

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

Article 6⁴⁾Article 7⁵⁾

¹⁾ Article 3 was deleted as Austria ceased to be a Party to the Agreement.

²⁾ Article 4 was deleted as Finland ceased to be a Party to the Agreement.

³⁾ Paragraph 1 was deleted by Joint Committee Decision No. 1 of 2000 (14 December 2000).

⁴⁾ Article 6 was deleted as Sweden ceased to be a Party to the Agreement.

⁵⁾ Article 7 was deleted by Joint Committee Decision No. 1 of 2000 (14 December 2000).

ANNEX III¹⁾

**Referred to in paragraph 2 of Article 4
Customs duties on imports and changes having equivalent effect;
the EFTA states**

¹⁾ Annex III, as amended by Joint Committee Decision No. 4 of 1993 (23 and 24 April 1993), was deleted by Joint Committee Decision No. 2 of 1998 (11 June 1998).

ANNEX IV¹⁾**Referred to in paragraph 3 of Article 4
Customs duties on imports and charges having equivalent effect;
the Slovak Republic**

Table A: Abolition of customs duties and charges having equivalent effect on the date of entry into force of the Agreement

Table B: Abolition of customs duties and charges having equivalent effect on 1 January 2001

Table C: Abolition of customs duties and charges having equivalent effect on 1 January 2001

¹⁾ Annex IV was deleted by Joint Committee Decision No. 4 of 2000 (14 December 2000).

PROTOCOL C¹⁾

**Referred to in paragraph 1 of Article 6
Customs duties of a fiscal nature**

¹⁾ Protocol C, as amended by Joint Committee Decision No. 5 of 1996 (16 and 17 October 1996), was deleted by Joint Committee Decision No. 4 of 1998 (11 June 1998). The Decision will enter into force when the instruments of acceptance have been deposited by all the Parties with the Depositary.

ANNEX V¹⁾

**Referred to in paragraph 2 of Article 7
Customs duties on exports and charges having equivalent effect;
the EFTA States**

¹⁾ Annex V, as amended by Joint Committee Decision No. 2 of 1995 (11 May 1995), was deleted by Joint Committee Decision No. 6 of 1996 (16 and 17 October 1996).

ANNEX VI¹⁾

Referred to in paragraph 2 of Article 8
Quantitative restrictions on imports and measures having equivalent effect;
the EFTA States

¹⁾ Annex VI, as amended by Joint Committee Decisions Nos. 5 and 6 of 1994 (17 March 1994) and No. 7 of 1996 (16 and 17 October 1996), was deleted by Joint Committee Decision No. 5 of 1998 (11 June 1998).

ANNEX VII¹⁾

**Referred to in paragraph 3 of Article 8
Quantitative restrictions on imports and measures having equivalent effect;
the Slovak Republic**

¹⁾ Annex VII was deleted by Joint Committee Decision No. 8 of 1998 (11 June 1998).

ANNEX VIII¹⁾

**Referred to in paragraph 2 of Article 9
Quantitative restrictions on exports and measures having equivalent effect;
the EFTA States**

¹⁾ Annex VIII, as amended by Joint Committee Decision No. 4 of 1994 (17 March 1994), was deleted by Joint Committee Decision No. 6 of 1998 (11 June 1998).

ANNEX IX¹⁾

**Referred to in paragraph 3 of Article 9
Quantitative restrictions on exports and measures having equivalent effect;
the Slovak Republic**

¹⁾ Annex IX was deleted by Joint Committee Decision No. 7 of 1998 (11 June 1998)

PROTOCOL D

**Monopolies not adjusted in accordance with Article 11
at the entry into force of this Agreement**

PROTOCOL D¹⁾**Monopolies not adjusted in accordance with Article 11
at the entry into force of this Agreement**

1. Article 11 of the Agreement shall apply to Liechtenstein and Switzerland with regard to state monopolies concerning salt and gunpowder and to the Icelandic monopoly on fertilizers only to the extent that these States will have to fulfil corresponding obligations under the Agreement between the EFTA States and the European Economic Community and its Member States on a European Economic Area.

2.²⁾

3. The adjustment according to paragraph 1 of Article 11 shall in the case of the Slovak Republic be made progressively and be accomplished not later than five years after the entry into force of the Agreement.

¹⁾ Protocol D has been amended by Joint Committee Decision No. 5 of 2000 (14 December 2000). The Decision will enter into force when the instruments of acceptance have been deposited by all Parties with the Depositary. The current Protocol D will then be replaced.

²⁾ Paragraph 2 of Protocol D has been deleted as Austria ceased to be a Party to the Agreement.

ANNEX X¹⁾

**Referred to in Article 12
Information procedure on draft technical regulations**

¹⁾ Annex X was deleted by Joint Committee Decision No. 8 of 1996 (16 and 17 October 1996).

ANNEX XI

**Referred to in paragraph 1 of Article 17
Protection of intellectual property**

ANNEX XI¹⁾**Referred to in Article 17
Protection of intellectual property**

Article 1

Definition and scope of protection

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

Article 2

International conventions

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

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

(2) The State Parties to this Agreement which are not States Parties to the agreement listed below shall undertake to obtain their adherence to the following multilateral agreement before the end of 1997:

- Protocol of 27 June 1989 Relating to the Madrid Agreement Concerning the International Registration of Marks.

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

Article 3

Additional substantive standards

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

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

Article 4

Acquisition and maintenance of intellectual property rights

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

¹⁾ As amended by Joint Committee Decision No. 9 of 1996 (16 and 17 October 1996).

Article 5

Enforcement of intellectual property rights

The States Parties to this Agreement shall provide for enforcement provisions under their national laws of the same level as that provided in the TRIPS Agreement, in particular Articles 41 to 61.

Article 6

Technical co-operation

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

ANNEX XII

**Referred to in paragraphs 2 and 3 of Article 19
State aid measures**

ANNEX XII**Referred to in paragraphs 2 and 3 of Article 19
on the interpretation of Article 19**

The EFTA States and the Slovak Republic agree that the application of Article 19 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 19; 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 19:
 - (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 19:
 - (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 19:
 - (i) aid to set against operating losses of enterprises, either directly or through the foregoing of payments due to public authorities;
 - (ii) the injection of equity capital in firms if it has the same effect as to set aid against operating losses;
 - (iii) aid to production in problem sectors suffering from structural overcapacity or to enterprises in difficulties if not accompanied by an adjustment programme and strictly limited in duration;
 - (iv) aid given as a rescue measure to specific firms if not given merely to provide time for the development of long-term solutions and to avoid acute social problems;
 - (v) aid measures, including indirect taxes, that are applied in such a way as to discriminate in favour of domestically-produced goods and against like goods produced in another State Party to this Agreement;
 - (vi) the forms of aid to exports of goods to other State Parties to this Agreement as described in the Appendix.

APPENDIX**Illustrative list of forms of export aid
Referred to in Annex xii (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.

ANNEX XIII

**Referred to in paragraph 4 of Article 19
Transparency of state aid measures**

ANNEX XIII¹⁾**Referred to in paragraph 4 of Article 19
Transparency of state aid measures**

- Transparency measures provided for in Article 19, paragraph 4, of the Agreement, shall, inter alia, comprise:
- Annual reporting on the total amount and distribution of aid;
 - notification of new aid schemes, if possible, in advance of implementation, and not later than 60 days after the date of implementation, and
 - an obligation to provide upon request information on existing aid schemes and particular individual cases.

The Joint Committee shall within one year after the entry into force of the Agreement adopt the necessary rules for the implementation of transparency measures.

¹⁾ Detailed rules for the implementation of Article 19(4) were introduced by Joint Committee Decision No. 7 of 1994 (17 March 1994). These rules are found attached to this Annex.

**Rules for the implementation of Article 19(4)
of the Agreement between the EFTA States
and the Slovak Republic**

I ANNUAL REPORTING

1. The EFTA States and the Slovak Republic 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 1993.
4. The calculation of the net costs of aid measures shall be made in accordance with the methodology described in Appendix 1.
5. To the extent that certain measures are the result of laws or regulations passed at an earlier stage, the date relating to the receipt of the aid is the date on which it is received by the business enterprise concerned, not the date on which it is budgeted or paid into the funds of an intermediate agency.

II PROCEDURE FOR NOTIFICATION OF NEW AID SCHEMES

6. With regard to the planned aid measures the State Parties to the Agreement shall provide data on suggested aid schemes or significant amendments of existing aid schemes as early as possible, and in any case not later than 60 days after the date of implementation of the measures in question, with the view to achieving as much transparency as possible.
7. The comprehensive notifications of new aid measures shall start as from 1 July 1994 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 Slovak Government 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 Slovak Republic.
9. Each EFTA State shall have the right to request for further information on a measure proposed by the Slovak Republic as well as to comment upon it. The Slovak Republic shall have the same right as regards a measure proposed by an EFTA State. Such requests for information and comments as well as replies to them shall be sent to the EFTA Secretariat who will forward them to the State Party concerned as well as copies of the documents to other State Parties for information. A request for information or a comment made on a proposed aid scheme shall not prevent the initiation of consultations or any further steps of procedure under Article 25 of the Agreement.

III REQUESTS FOR INFORMATION

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

IV OTHER PROVISIONS

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

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.

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)¹⁾] are eligible?
9. Form(s) of aid:
 - grant;
 - soft loan (including details of the preferential interest rate and how the loan is secured);
 - interest subsidy;
 - tax concession (e.g. deferred tax payments, lowered tax rates, exemptions of income from tax, reduced social security contributions etc.);
 - equity participation;
 - guarantee (including details of how the guarantee is secured and any charges made for the guarantee);
 - aid tied to an R&D contract concluded with industrial firms (specify);
 - other (specify).Please state the following for each form of aid:
 - a precise description of its rules and conditions of application (in particular its intensity) and
 - its tax treatment.
10. State the eligible costs on which the aid is calculated for each form of aid (e.g. land, buildings, equipment, personnel, training, consultants' fees, etc.).
11. State other aid limitations or criteria for each form of aid:
 - specify any limits (no. of employees, turnover, balance sheet totals, other) on recipients of aid or any other positive conditions used to determine recipients;
 - state whether the aid is accorded automatically once certain objective criteria are fulfilled or whether there is an element of discretion by the awarding authorities.
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.

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

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).

PROTOCOL E

**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**

PROTOCOL E**Concerning the treatment that may be applied by Liechtenstein and Switzerland to imports of certain products subject to the scheme for building up compulsory reserves**

Liechtenstein and Switzerland may subject to a scheme of compulsory reserves products which are indispensable for the survival of the population, and in the case of Switzerland for the army, in times of serious supply shortages and the production of which in Liechtenstein and Switzerland is insufficient or

non-existent and the characteristics and nature of which enable reserves to be built up.

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

ANNEX XIV¹⁾

**Referred to in paragraph 2(c) of Article 33 (deleted)
Trade relations governed by other Agreements**

¹⁾ Annex XIV, as amended by Joint Committee Decision No. 5 of 1993 (23 and 24 April 1993), was deleted as Finland ceased to be a Party to the Agreement.

**DECISION OF JOINT EFTA – SLOVAK REPUBLIC COMMITTEE
NO. 1 OF 1993**

(Adopted at the first meeting on 23 and 24 April 1993)

**Rules of procedure of
the Joint EFTA – Slovak Republic Committee**

THE JOINT COMMITTEE,

Having regard to paragraph 4 of Article 28 of the Agreement between the EFTA States and the Slovak Republic, adopts the following rules of procedure:

Article 1

The meetings of the Joint Committee shall be convened by the Secretary-General of the European Free Trade Association (EFTA) after consultations with the States Parties to the Agreement.

Article 2

A provisional Agenda for each meeting shall be prepared by the Secretary-General of EFTA after consultation with the States Parties to the Agreement and sent to them, as a general rule, 14 days before the meeting. Any State Party to the Agreement may propose the inclusion of any item related to the agreement in the Agenda of the Joint Committee meeting.

Article 3

The meetings of the Joint Committee shall normally be held in Geneva.

Article 4

Unless the Joint Committee decides otherwise, the meetings shall not be public.

Article 5

Signatory States of the Agreement or States acceding to it which have not yet deposited their instruments of ratification, acceptance or accession or for whom the Agreement has not entered into force, may attend all

meetings of the Joint Committee as observers without the right to take part in decisions.

Article 6

The Secretary-General of EFTA or his representative may attend all meetings of the Joint Committee.

Article 7

Meetings of the Joint Committee shall be chaired in turn by a representative of an EFTA State and by a representative of the Slovak Republic.

Article 8

The working language of the Joint Committee is English.

Article 9

A summary record of the deliberations and of the decisions taken at each meeting shall be made and circulated to all representatives for approval in writing; it shall be approved at the latest four weeks after the meeting. Decisions of the Joint Committee shall bear a number and a title referring to their subject matter.

Article 10

Where a matter is urgent and a meeting cannot be held, decisions of the Joint Committee may be taken by written procedure, if so agreed by the States Parties to the Agreement. In such cases the proposed draft decisions shall be circulated by the Secretary-General of EFTA to the States Parties to the Agreement.

Article 11

The Secretariat services for the Joint Committee and its sub-committees and working parties shall be provided by the EFTA Secretariat.

Article 12

Notifications to the Joint Committee in accordance with the provisions of the Agreement shall be made through the EFTA Secretariat.

**DECISION OF THE JOINT EFTA – SLOVAK REPUBLIC COMMITTEE
NO. 2 OF 1993**

(Adopted at the first meeting on 23 and 24 April 1993)

**Establishment of a Sub-Committee on
Customs and Origin Matters**

THE JOINT COMMITTEE,

Having regard to paragraph 5 of Article 28 of the Agreement,

DECIDES:

1. A Sub-Committee on customs and origin matters is hereby established.

2. The functions of the Sub-Committee shall be to exchange information, review developments and assist the Joint Committee regarding:

- (a) rules of origin and methods of administrative co-operation laid down in Protocol B to the Agreement,
- (b) other customs matters as defined in paragraph 2 of Article 3 of the Agreement,
- (c) other customs matters referred to it by the Joint Committee.

The Sub-Committee may make recommendations to

the Joint Committee on subjects related to its functions.

3. The Sub-Committee shall report to the Joint Committee.

4. Each State Party to the Agreement may be represented in the Sub-Committee.

5. Meetings of the Sub-Committee shall be chaired by a representative of an EFTA State or by a representative of the Slovak Republic for an agreed period of time.

6. The Sub-Committee shall meet as often as required. It shall be convened by the Joint Committee, by the Chairman of the Sub-Committee on his own initiative or upon request by one of the Contracting Parties.

7. A provisional Agenda for each meeting shall be prepared by the EFTA Secretariat in consultation with the Chairman and sent to the members, as a general rule, 14 days before the meeting.

**DECISION OF THE JOINT EFTA – SLOVAK REPUBLIC COMMITTEE
NO. 1/2002**

(Adopted by written procedure on 6 March 2002)

Amendments to Protocol B

THE JOINT COMMITTEE,

Having regard to protocol B to the Free Trade Agreement between the EFTA States and Slovak Republic signed on 20 March 1992, hereafter referred to as "this Agreement", concerning the definition of the concept of "originating products" and methods of administrative co-operation, amended by Decision No. 4 for 1996, Nos. 1 and 2 of 1999 and No. 2 of 2000 of the Joint EFTA- Slovak Republic Committee,

Taking the occasion of the HS revision 2002 for a formal consolidation and restructuring of the origin protocols in the pan-European framework,

Noting that the origin experts of all pan-European

Parties endorsed the amendments from a technical point of view,

Having regard to Article 32 of the Agreement, empowering the Joint Committee to amend Protocol B to this Agreement,

DECIDES:

1. Protocol B shall be replaced with the wording set out at Annex to this Decision.

2. This Decision shall enter into force on 1 July 2002.

3. The Secretary-General of the European Free Trade Association shall deposit the text of this Decision with the Depositary.

PROTOCOL B¹⁾**concerning the definition of the concept of “originating products”
and methods of administrative cooperation****TABLE OF CONTENTS****TITLE I GENERAL PROVISIONS**

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Article 21 Conditions for making out an invoice declaration

Article 22 Approved exporter

Article 23 Validity of proof of origin

¹⁾ Protocol B, with its Annexes, as amended by Joint Committee No. 4 of 1996 (16 and 17 October 1996), No. 1 of 1999 (7 January 1999), No. 2 of 1999 (22 December 1999), No. 2 of 2000 (14 December 2000) and No.1 of 2002 (6 March 2002).

Article 24	Submission of proof of origin
Article 25	Importation by instalments
Article 26	Exemptions from proof of origin
Article 27	Supporting documents
Article 28	Preservation of proof of origin and supporting documents
Article 29	Discrepancies and formal errors
Article 30	Amounts expressed in euro

TITLE VI ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31	Mutual assistance
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Article 34	Penalties
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Article 36	Sub-committee on customs and origin matters
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LIST OF ANNEXES

Annex I:	Introductory notes to the list in Annex II
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
Annex III:	Movement certificate EUR. 1 and application for a movement certificate EUR. 1
Annex IV:	Invoice Declaration

JOINT DECLARATIONS

Joint declaration concerning the review of the changes to the Origin Rules as a result of the amendments to the Harmonized System

TITLE I
GENERAL PROVISIONS

Article 1
Definitions

For the purposes of this Protocol:

- (a) "manufacture" means any kind of working or processing including assembly or specific operations;
- (b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) "goods" means both materials and products;
- (e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) "ex-works price" means the price paid for the product ex works to the manufacturer in an EFTA State or the Slovak Republic 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 Slovak Republic;
- (h) "value of originating materials" means the value of such materials as defined in (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 originate in the other countries referred to in Articles 3 and 4 or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EFTA State concerned or in the Slovak Republic;
- (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) "EUR" means "euro", the single currency of the European Monetary Union.

TITLE II
DEFINITION OF THE CONCEPT OF
"ORIGINATING PRODUCTS"

Article 2
General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in an EFTA State:
 - (a) products wholly obtained in an EFTA State within the meaning of Article 5;
 - (b) products obtained in an EFTA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in an EFTA State within the meaning of Article 6;
 - (c) goods originating in the European Economic Area (EEA), within the meaning of Protocol 4 to the Agreement on the European Economic Area.
2. For the purpose of implementing this Agreement, the following products shall be considered as originating in the Slovak Republic:
 - (a) products wholly obtained in the Slovak Republic within the meaning of Article 5;
 - (b) products obtained in the Slovak Republic incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Slovak Republic within the meaning of Article 6.

Article 3
Cumulation in an EFTA State

1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in an EFTA State if such products are obtained there, incorporating materials originating in the Slovak Republic, Iceland, Norway, Switzerland (including Liechtenstein¹⁾), Hungary, Poland, the Czech Republic, Bulgaria, Romania, Slovenia, Estonia, Latvia, Lithuania, Turkey or the European Community in accordance with the provisions of the Protocol on rules of origin annexed to the Agreements between the EFTA States and either the European Community or each of these countries, provided that the working or processing carried out in the EFTA State concerned goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in an

¹⁾ The Principality of Liechtenstein forms, pursuant to the Treaty of 29 March 1923, a customs union with Switzerland and is a Contracting Party to the Agreement of 2 May 1992 on the European Economic Area.

EFTA State does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the EFTA State concerned only where the value added there is greater than the value of the materials used originating either in the European Community or in one of the other countries referred to in paragraph 1. If this is not so the product obtained shall be considered as originating either in the European Community or in the country which accounts for the highest value of originating materials used in the manufacture in the EFTA State concerned.

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

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

Article 4

Cumulation in the Slovak Republic

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

2. Where the working or processing carried out in the Slovak Republic does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in the Slovak Republic only where the value added there is greater than the value of the materials used originating either in the European Community or in any one of the other countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating either in the European Community or in the country which accounts for the highest value of originating materials used in the manufacture in the Slovak Republic.

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

4. The cumulation provided for in this Article may only be applied to materials and products which have

acquired originating status by the application of rules of origin identical to those given in this Protocol.

Article 5

Wholly obtained products

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

- (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 State Parties by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (k) goods produced there exclusively from the products specified in (a) to (j).

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

- (a) which are registered or recorded in an EFTA State or in the Slovak Republic;
- (b) which sail under the flag of an EFTA State or of the Slovak Republic;
- (c) which are owned to an extent of at least 50 per cent by nationals of EFTA States or of the Slovak Republic, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of EFTA States or of the Slovak Republic and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of EFTA States or of the Slovak Republic; and
- (e) of which at least 75 per cent of the crew are nationals of EFTA States or of the Slovak Republic.

Article 6

Sufficiently worked or processed products

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

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

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

- (a) their total value does not exceed 10 per cent of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7

Insufficient working or processing 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) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

- (m) simple mixing of products, whether or not of different kinds;
- (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n);
- (p) slaughter of animals.

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

Article 8

Unit of qualification

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

It follows that:

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

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

Article 9

Accessories, spare parts and tools

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

Article 10

Sets

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

Article 11

Neutral elements

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

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

TITLE III

TERRITORIAL REQUIREMENTS

Article 12

Principle of territoriality

1. Except as provided for in Article 2 (1) (c), Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in an EFTA State or the Slovak Republic.

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

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

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside an EFTA State or the Slovak Republic on materials exported from an EFTA State or the Slovak Republic and subsequently reimported there, provided:

- (a) the said materials are wholly obtained in an EFTA State or the Slovak Republic or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the 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 Slovak Republic by applying the provisions of this Article does not exceed 10 per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside an EFTA State or the Slovak Republic. But where, in the list in Annex II, a rule setting a maximum value for all

the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the State Party concerned, taken together with the total added value acquired outside the EFTA State concerned or the Slovak Republic 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 Slovak Republic, including the value of the materials incorporated there.

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

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

8. Any working or processing of the kind covered by the provisions of this Article and done outside an EFTA State or the Slovak Republic shall be done under the outward processing arrangements, or similar arrangements.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the State Parties or through the territories of the other countries or the European Community as referred to in Articles 3 and 4. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

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

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

- (a) a single transport document covering the passage from the exporting country through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names

- of the ships, or the other means of transport used; and
- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14 Exhibitions

1. Originating products, sent for exhibition outside the State Parties or the other countries or the European Community as referred to in Articles 3 and 4 and sold after the exhibition for importation into an EFTA State or the Slovak Republic shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from an EFTA State or the Slovak Republic 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 Slovak Republic;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV DRAWBACK OR EXEMPTION

Article 15 Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in an EFTA State, in the Slovak Republic or in one of the other countries or the European Community as referred to in Articles 3 and 4 for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in an EFTA State or the Slovak Republic 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 Slovak Republic to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use there.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 8 (2), accessories, spare parts and tools within the meaning of Article 9 and products in a set within the meaning of Article 10 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of an export refund system for agricultural products, applicable upon export in accordance with the provisions of the Agreement.

TITLE V PROOF OF ORIGIN

Article 16 General requirements

1. Products originating in an EFTA State shall, on importation into the Slovak Republic and products originating in the Slovak Republic shall, on importation into an EFTA State, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
- (b) in the cases specified in Article 21 (1), a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration appears in Annex IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the official languages of a State Party, or in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or the Slovak Republic if the products concerned can be considered as products originating in an EFTA State, in the Slovak Republic or in one of the other countries or the European Community as referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

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

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

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

DE	"NACHTRÄGLICH AUSGESTELLT"
EN	"ISSUED RETROSPECTIVELY"
FR	"DÉLIVRÉ A POSTERIORI"
∩	∩ ∩ ∩
IT	"RILASCIATO A POSTERIORI"
NO	"UTSTEDT SENERE"
SK	"VYSTAVENÉ DODATOČNE".

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:

DE	"DUPLIKAT"
EN	"DUPLICATE"
FR	"DUPLICATA"
IS	"EFTIRRIT"
IT	"DUPLICATO"
NO	"DUPLIKAT"
SK	"DUPLIKÁT".

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

Article 20a

Accounting segregation

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

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

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

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

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

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

Article 21

Conditions for making out
an invoice declaration

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

(a) by an approved exporter within the meaning of Article 22, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6,000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in an EFTA State, in the Slovak Republic or in one of the other countries or the European Community as referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

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

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

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

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter, hereafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.

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

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

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

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

Article 23

Validity of proof of origin

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

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

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

Article 24

Submission of proof of origin

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

Article 25

Importation by instalments

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

Article 26

Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the

requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1200 in the case of products forming part of travellers' personal luggage.

Article 27

Supporting documents

The documents referred to in Articles 17(3) and 21(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in an EFTA State, in the Slovak Republic or in one of the other countries or the European Community as referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in an EFTA State or the Slovak Republic 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 Slovak Republic, issued or made out in an EFTA State or the Slovak Republic, 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 Slovak Republic in accordance with this Protocol, or in one of the other countries or the European Community as referred to in Articles 3 and 4, in accordance with rules of origin which are identical to the rules in this Protocol.

Article 28

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).

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

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).

4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.

2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in euro

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

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

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

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent.

A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amount expressed in euro shall be reviewed

by the Joint Committee at the request of any of the State Parties. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 31

Mutual assistance

1. The customs authorities of the EFTA States and of the Slovak Republic 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 Slovak Republic shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in an EFTA State, in the Slovak Republic or in one of the other countries or the European Community as referred to in Articles 3 and 4 and fulfil the other requirements of this Protocol.

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

Article 33

Dispute settlement

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

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

Article 34

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which

contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 35

Free zones

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

TITLE VII

FINAL PROVISIONS

Article 36

Sub-Committee on customs and origin matters

A Sub-Committee on customs and origin matters shall be set up under the Joint-Committee 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 State Parties responsible for questions related to customs and origin matters.

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

Example:

An engine of heading 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 ex 7224.

If this forging has been forged in the State Party concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the State Party concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.2 The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

Example:

The rule for fabrics of headings 5208 to 5212 provides that natural fibres may be used and that chemical

materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

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

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

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

Example:

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

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

Note 4:

- 4.1 The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2 The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003 as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, the cotton fibres of headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.
- 4.3 The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1 Where, for a given product in the list, 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 and 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 be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,

- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

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

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

- 5.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 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 a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

- 6.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 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 headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
- (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation 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 of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e. g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 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 of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
 - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503: - Fats from bones or waste - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506 Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1504	<ul style="list-style-type: none"> - Fats from bones or waste - Other Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
ex 1505	<ul style="list-style-type: none"> - Solid fractions - Other Refined lanolin	Manufacture from materials of any heading, including other materials of heading 1504 Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> - Solid fractions - Other 	Manufacture from crude wool grease of heading 1505 Manufacture from materials of any heading, including other materials of heading 1506 Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions: <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other 	Manufacture from materials of any heading, except that of the product Manufacture from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1901	<p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
1902	<p>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:</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms</p>	<p>Manufacture from materials of any heading, except potato starch of heading 1108</p>	
1904	<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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ²⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
		(3)	or (4)
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	<ul style="list-style-type: none"> - 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 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Other - Human blood 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Animal blood prepared for therapeutic or prophylactic uses 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	
	<ul style="list-style-type: none"> - Other <p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> - Obtained from amikacin of heading 2941 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3006	- Other Waste pharmaceuticals specified in note 4(k) to this Chapter	Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	The origin of the product in its original classification shall be retained	
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ³⁾	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 33 3301	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for: Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
		Manufacture from materials of any heading, including materials of a different "group" ⁴⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34 ex 3403 3404	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for: Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Operations of refining and/or one or more specific process(es) ¹⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404	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	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35 3505 ex 3507	Albuminoidal substances; modified starches; glues; enzymes; except for: Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters - Other Prepared enzymes not elsewhere specified or included	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 1108 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 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
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex Chapter 37 3701	Photographic or cinematographic goods; except for: Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3702	- Other Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3803	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils Refined tall oil	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	<ul style="list-style-type: none"> - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals - Other 		
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	<ul style="list-style-type: none"> - Industrial monocarboxylic fatty acids, acid oils from refining - Industrial fatty alcohols 	Manufacture from materials of any heading, except that of the product	Manufacture from materials of any heading, including other materials of heading 3823
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	<ul style="list-style-type: none"> - The following of this heading: - Prepared binders for foundry moulds or cores based on natural resinous products - Naphthenic acids, their water-insoluble salts and their esters - Sorbitol other than that of heading 2905 - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts 	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Ion exchangers - Getters for vacuum tubes - Alkaline iron oxide for the purification of gas - Ammoniacal gas liquors and spent oxide produced in coal gas purification - Sulphonaphthenic acids, their water-insoluble salts and their esters - Fusel oil and Dippel's oil - Mixtures of salts having different anions - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing - Other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3901 to 3915 ex 3907	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:</p> <ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁵⁾ <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁵⁾</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁵⁾</p> <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)</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>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content - Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁵⁾ Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁵⁾	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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3916 and ex 3917	Profile shapes and tubes	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3920	- Ionomer sheet or film - Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁶⁾	
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other 	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>Manufacture from materials of any heading, except those of headings 4909 and 4911</p>	
<p>ex Chapter 50</p> <p>ex 5003</p> <p>5004 to ex 5006</p> <p>5007</p>	<p>Silk; except for:</p> <p>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed</p> <p>Silk yarn and yarn spun from silk waste</p> <p>Woven fabrics of silk or of silk waste:</p> <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Carding or combing of silk waste</p> <p>Manufacture from ⁷⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁷⁾</p> <p>Manufacture from ⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5106 to 5110 5111 to 5113	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 from ⁷⁾ : - 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 Manufacture from single yarn ⁷⁾ Manufacture from ⁷⁾ - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52 5204 to 5207 5208 to 5212	Cotton; except for: Yarn and thread of cotton Woven fabrics of cotton: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Manufacture from ⁷⁾ : - 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 Manufacture from single yarn ⁷⁾ Manufacture from ⁷⁾ :	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
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: <ul style="list-style-type: none"> - Incorporating rubber thread - Other 	Manufacture from materials of any heading, except that of the product Manufacture from ⁷⁾ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁷⁾ Manufacture from ⁷⁾ : <ul style="list-style-type: none"> - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406 5407 and 5408	Yarn, monofilament and thread of man-made filaments Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	<p>Manufacture from ⁷⁾:</p> <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials <p>Manufacture from single yarn ⁷⁾</p> <p>Manufacture from ⁷⁾:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
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 ⁷⁾ :	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	<ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ⁷⁾ Manufacture from ⁷⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56 5602	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt	Manufacture from ⁷⁾ : <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials Manufacture from ⁷⁾ : <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp However:	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	<p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <p>- Other</p> <p>- Rubber thread and cord, textile covered</p> <p>- Other</p>	<p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506, or</p> <p>- polypropylene filament tow of heading 5501,</p> <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from ⁷⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres made from casein, or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture from rubber thread or cord, not textile covered</p>	
5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁷⁾:</p> <p>- natural fibres, not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p> <p>Manufacture from ⁷⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p>	
5606	<p>Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn</p>	<p>Manufacture from ⁷⁾:</p> <p>- natural fibres,</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>- chemical materials or textile pulp, or</p> <p>- paper-making materials</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 57	Carpets and other textile floor coverings: - Of needleloom felt - Of other felt - Other	Manufacture from ⁷⁾ : - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing Manufacture from ⁷⁾ : - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from ⁷⁾ : - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for: - Combined with rubber thread - Other	Manufacture from single yarn ⁷⁾ Manufacture from ⁷⁾ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 % by weight of textile materials - Other	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn	
		or	
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5904 5905	Linoleum, whether or note cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other	Manufacture from yarn ⁷⁾ Manufacture from yarn Manufacture from ⁷⁾ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5906	Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials - Other	Manufacture from ⁷⁾ : - 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescent gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from 7): - coir yarn, - the following materials: - yarn of polytetrafluoroethylene 8), - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i> -phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene 8), - yarn of synthetic textile fibres of poly(<i>p</i> -phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn 8),	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	<ul style="list-style-type: none"> - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, - natural fibres, - man-made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from 7): <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 60	Knitted or crocheted fabrics	Manufacture from 7): <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> - Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form - Other 	Manufacture from yarn 7) 9) Manufacture from 7): <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn 7) 9) Manufacture from yarn 9) or	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁹⁾</p> <p>Manufacture from yarn ⁹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁹⁾</p>	
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>- Embroidered</p> <p>- Other</p>	<p>Manufacture from unbleached single yarn ^{7) 9)}</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁹⁾</p> <p>Manufacture from unbleached single yarn ^{7) 9)}</p> <p>or</p>	
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>- Embroidered</p>	<p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from yarn ⁹⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁹⁾</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other 	<p>Manufacture from yarn ⁹⁾</p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁹⁾</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from yarn ⁹⁾</p>	
ex Chapter 63 6301 to 6304	<p>Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:</p> <p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> - Of felt, of nonwovens - Other: - Embroidered 	<p>Manufacture from materials of any heading, except that of the product</p>	
6305	<ul style="list-style-type: none"> - Other <p>Sacks and bags, of a kind used for the packing of goods</p>	<p>Manufacture from ⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>Manufacture from unbleached single yarn ⁹⁾ ¹⁰⁾</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from unbleached single yarn ⁹⁾ ¹⁰⁾</p> <p>Manufacture from ⁷⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other	Manufacture from ⁷) ⁹): - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁷) ⁹)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁹)	
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; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁹)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMI-standards ¹⁾	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7013 ex 7019	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018) Articles (other than yarn) of glass fibres	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 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: - Unwrought	Manufacture from materials of any heading, except that of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from unworked precious or semi-precious stones Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
ex 7107, ex 7109 and ex 7111	- Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7304, 7305 and 7306 ex 7307 7308 ex 7315	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 Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel Skid chain	Manufacture from materials of heading 7206, 7207, 7218 or 7224 Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74 7401 7402 7403 7404 7405	Copper and articles thereof; except for: Copper mattes; cement copper (precipitated copper) Unrefined copper; copper anodes for electrolytic refining Refined copper and copper alloys, unwrought: - Refined copper - Copper alloys and refined copper containing other elements Copper waste and scrap Master alloys of copper	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product Manufacture from refined copper, unwrought, or waste and scrap of copper Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7602	Aluminium waste or scrap	or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
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 from materials of any heading, except that of the product	
		Manufacture: - from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7801	Unwrought lead: - Refined lead - Other	Manufacture from "bullion" or "work" lead Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ¹²⁾	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	
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 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
			Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: - Road rollers - Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <ul style="list-style-type: none"> - Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor - Other 	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8504	Power supply units for automatic data-processing machines	- within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> - Matrices and masters for the production of records - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8525	<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; digital cameras</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8526	<p>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8527	<p>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>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8528	<p>Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors</p>	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: - Suitable for use solely or principally with video recording or reproducing apparatus - Other	- the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semiconductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Monolithic integrated circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion (in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant), whether or not assembled and/or tested in a country other than those specified in Articles 3 and 4	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(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 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: - Not exceeding 50 cm ³ - Exceeding 50 cm ³ - Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials use	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	
		Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 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	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments: - Dentists' chairs incorporating dental appliances or dentists' spittoons - Other	Manufacture from materials of any heading, including other materials of heading 9018 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	<ul style="list-style-type: none"> - Parts and accessories - Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof, except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	- all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	<p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used</p>	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	<p>Manufacture:</p> <p>- from materials of any heading, except that of the product, and</p> <p>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

List of footnotes

- ¹⁾ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
- ²⁾ For the special conditions relating to "specific processes", see Introductory Note 7.2.
- ³⁾ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- ⁴⁾ A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- ⁵⁾ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- ⁶⁾ 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 %.
- ⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- ⁸⁾ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- ⁹⁾ See Introductory Note 6.
- ¹⁰⁾ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.
- ¹¹⁾ SEMII – Semiconductor Equipment and Materials Institute Incorporated.
- ¹²⁾ This rule shall apply until 31. 12. 2005.

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 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of an EFTA State and of the Slovak Republic 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.

<p>13. REQUEST FOR VERIFICATION, to</p> <p>ÚSTREDNÁ COLNÁ SPRÁVA Mierová 23 815 11 Bratislava 1 SLOVAKIA</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate¹⁾</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended)</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>¹⁾ Insert X in the appropriate box</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (name, full address, country)	EUR. 1 No. A 000 000 See notes upside before completing this form		
3. Consignee (name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p style="text-align: center;">and</p> (Insert appropriate countries, group of countries or territories)		
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originated	5. Country, group of countries or territory of destination	
	7. Remarks		
8. Item number; marks and numbers; number and kind of packages; ¹⁾ descriptions of goods	9. Gross weight (kg) or other measure (litres, m ³ , etc.)		10. Invoices (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents:¹⁾

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX IV TO PROTOCOL B**Invoice Declaration**

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

English version

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

German version

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

French version

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

Italian version

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

Icelandic Version

Útflytjandi framleiðsluvara sem skjal þetta tekur til [leyfi tollfyrivalda nr. ...¹)], lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ... frídindauppruna.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)

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.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente [číslo povolenia ...¹⁾] vyhlasuje, že okrem zreteľne označených majú tieto výrobky preferenčný pôvod v ...²⁾

.....³⁾
(Place and date)

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

¹⁾ When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of 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.

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.

**Joint Declaration concerning the review of the changes to the Origin Rules
as a result of the amendments to the Harmonized System**

Where, following the amendments made to the nomenclature, the changes to the origin rules as introduced by Decision No.SK-D.1/2002 alter the substance of any rule existing prior to Decision No.SK-D.1/2002, and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the Parties so requests in the period up to and including 31 December 2004, an examination shall be made as a matter of urgency by the Joint Committee, of the need to restore the substance of the rule concerned as it was before Decision No.SK-D.1/2002.

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

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