

COMMISSION OF THE EUROPEAN COMMUNITIES

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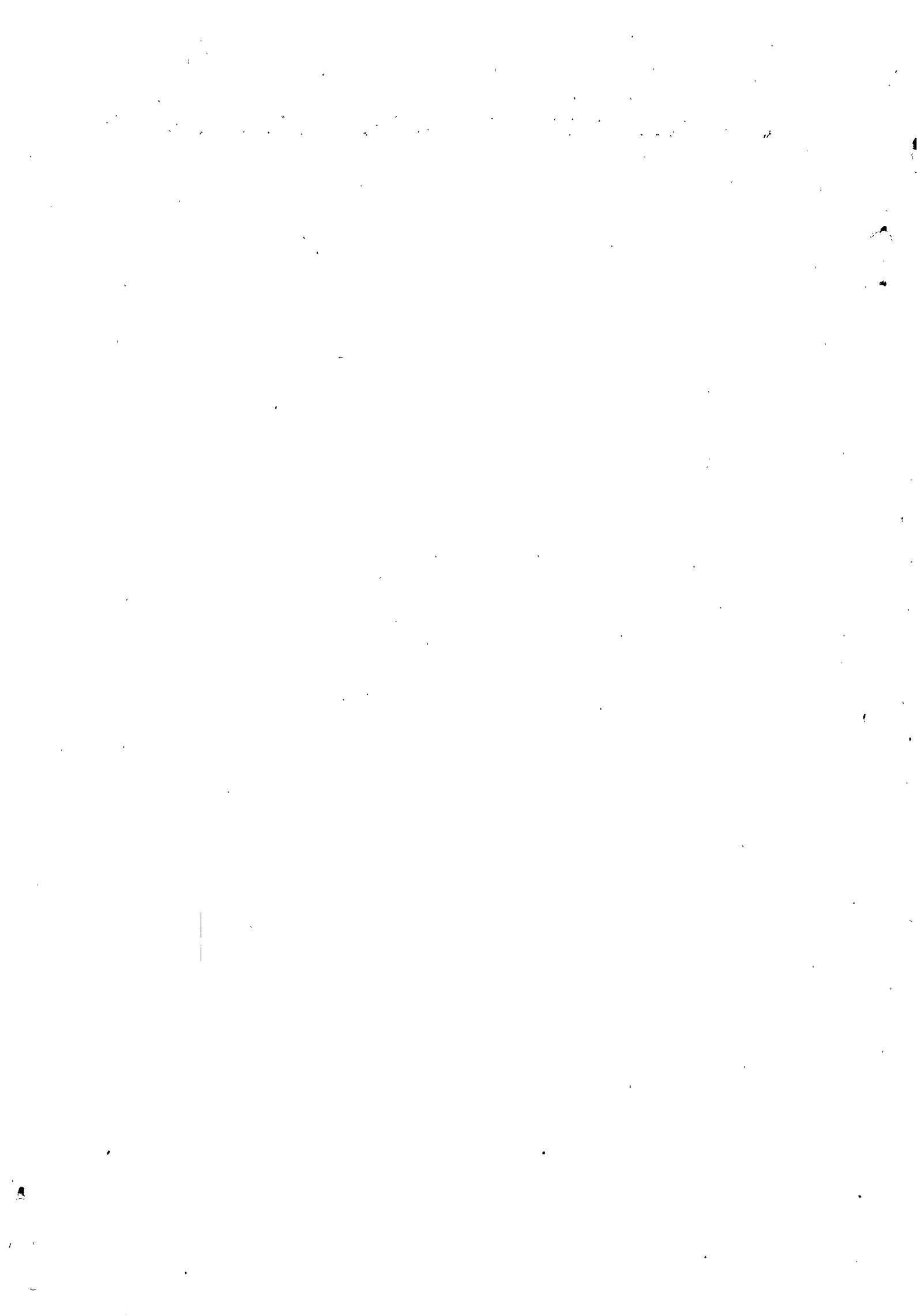
Brussels, 27 April 1977

Recommendation for
COUNCIL REGULATION

on the conclusion of the Interim Agreement
between the European Economic Community and
the Lebanese Republic

(submitted to the Council by the Commission)

COM(77) 156 final



**RECOMMENDATION FOR COUNCIL REGULATION CONCLUDING INTERIM AGREEMENT
BETWEEN THE EUROPEAN ECONOMIC COMMUNITY ON THE ONE HAND AND THE
LEBANESE REPUBLIC ON THE OTHER.**

Following the decision adopted by the Council at its meeting of 8 March 1977 to open negotiations with Lebanon for the conclusion of interim agreement, the Commission is forwarding via this communication the draft agreement, protocol, declarations and exchange of letters to which the delegation of this country has given his agreement.

The Commission recommends that the Council approve the results of these negotiations and initiate the signing and conclusion procedure. To this end, it is forwarding the following recommendation for regulation concluding the interim agreement.

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COUNCIL REGULATION

on the conclusion of the Interim Agreement between the European Economic Community and the Lebanese Republic.

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

having regard to the recommendation from the Commission,

whereas, pending the entry into force of the Co-operation Agreement signed in _____, it is necessary to conclude the Interim Agreement between the European Economic Community and the Lebanese Republic, signed in _____ the same day,

HAS ADOPTED THIS REGULATION:

Article 1

The Interim Agreement between the European Economic Community and the _____ and the declarations and exchange of letters annexed to the Final Act are hereby concluded, approved and confirmed on behalf of the Community.

The texts of the Interim Agreement and of the Final Act are annexed to this Regulation.

Article 2

The President of the Council shall carry out, on behalf of the Community, the notification procedure provided for in Article 37 of the Interim Agreement.

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Article 3

This Regulation shall enter into force on the third day following that of its publication in the Official Journal of the European Communities.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,
For the Council
The President

INTERIM AGREEMENT
BETWEEN
THE EUROPEAN ECONOMIC COMMUNITY
AND
THE LEBANESE REPUBLIC

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE PRESIDENT OF THE LEBANESE REPUBLIC,

of the other part,

PREAMBLE

WHEREAS a Co-operation Agreement between the European Economic Community and the Lebanese Republic was signed this day in ;

WHEREAS pending the entry into force of that Agreement, certain provisions of the Agreement relating to trade in goods should be implemented as speedily as possible by means of an interim Agreement,

HAVE DECIDED to conclude this Agreement and to this end have designated as their plenipotentiaries ;

TITLE I

TRADE CO-OPERATION

ARTICLE 1

In the field of trade, the object of this Agreement is to promote trade between the Contracting Parties, taking account of their respective levels of development and of the need to ensure a better balance in their trade, with a view to increasing the rate of growth of the Lebanon's trade and improving the conditions of access for its products to the Community market.

A. INDUSTRIAL PRODUCTS

ARTICLE 2

Subject to the provisions of Articles 5, 6 and 8, customs duties, and charges having equivalent effect, on imports into the Community of products originating in the Lebanon other than those listed in Annex II of the Treaty establishing the European Economic Community, and other than those listed in Annex A, shall be removed on the date of the entry into force of the Agreement.

ARTICLE 3

1. In the case of customs duties comprising a protective element and a fiscal element, the provisions of Article 2 shall apply to the protective element.
2. The United Kingdom shall replace customs duties of a fiscal nature and the fiscal element of such duties by an internal tax, in accordance with Article 38 of the Act concerning the Conditions of Accession and the Adjustments of the Treaties, of January 22, 1972.

ARTICLE 4

Quantitative restrictions on imports into the Community of products originating in the Lebanon other than those listed in Annex II of the Treaty of Rome, shall be removed on the date of the entry into force of the Agreement.

ARTICLE 5

The measures provided for in Article 1 of Protocol N° 7 to the Act concerning the Conditions of Accession and the Adjustments to the Treaties on imports of motor vehicles and the motor vehicle assembly industry in Ireland shall apply to the Lebanon.

ARTICLE 6

Imports of the following products shall be subject to annual ceilings above which the customs duties actually applied in respect of third countries may be reintroduced in accordance with paragraphs 2 to 4, the ceiling fixed for the year of the entry into force of the Agreement being indicated in each case.

Common Customs Tariff Heading N°	Description	Ceiling
31.03	Mineral or chemical fertilisers, phosphatic	15.000 tons
55.09	Other woven fabrics of cotton	200 tons

2. From the following year, the ceilings indicated in paragraph 1 shall be raised annually by 5%.
3. For the products falling within Common Customs Tariff heading n° 28.40 B II (phosphates, including polyphosphates, other than those of ammonia), of Chapter 76 (aluminium), n° 42.02 (travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric, and 55.05 (cotton yarn, not put up for retail sale), the Community reserves the right to introduce ceilings.
4. When a ceiling fixed for imports of a product covered by this Article is reached, the customs duties actually applied in respect of third countries in imports of the product in question may be reimposed until the end of the calendar year.
5. When imports into the Community of a product subject to ceilings reach 75 % of the level fixed, the Community shall inform the Joint Commission.

ARTICLE 7

1. The Community reserves the right to modify the arrangements applicable to the petroleum products falling within heading No 27.10, 27.11 A and B I, 27.12, 27.13 B or 27.14 of the Common Customs Tariff:
upon adoption of a common definition of origin for petroleum products;
upon adoption of decisions under a common commercial policy, or
upon establishment of a common energy policy.
2. In that event the Community shall ensure that imports of these products will enjoy advantages equivalent to those provided for in this Agreement.

For the application of this paragraph consultations shall be held within the Joint Commission at the request of either Party.

3. Subject to paragraph 1, this Agreement shall not affect the non-tariff rules applied to imports of petroleum products.

ARTICLE 8

For goods resulting from the processing of agricultural products listed in Annex B, the reductions specified in Article 2 shall apply to the fixed component of the charge levied on imports of these products into the Community.

B. AGRICULTURAL PRODUCTS

Article 9

1. Customs duties on imports into the Community of the products originating in ^{the} Lebanon which are listed below shall be reduced by the rates indicated for each of them.

Common Customs Tariff Heading No	Description	Rate of Reduction
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	80 %
07.01	Vegetables, fresh or chilled : ex H. Onions, shallots and garlic: - Onions, from 1 February to 30 April - Garlic, from 1 February to 31 May ex S. Sweet peppers : from 15 November to 30 April	50 % 50 % 40 %
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split: B. Other	80 %

Common customs tariff heading n°	Description	Rate of Reduction
08.01	<p>Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:</p> <p>ex A. Dates :</p> <p style="padding-left: 20px;">- dried</p> <p style="padding-left: 40px;">H. Other</p>	<p>80 %</p> <p>40 %</p>
08.02	<p>Citrus fruit, fresh or dried :</p> <p>ex A. Oranges :</p> <p style="padding-left: 20px;">- fresh</p> <p>ex B. Mandarines (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids :</p> <p style="padding-left: 20px;">- fresh</p> <p>ex C. Lemons :</p> <p style="padding-left: 20px;">- fresh</p>	<p>60 %</p> <p>60 %</p> <p>40 %</p>
08.02	<p>D. Grapefruit</p> <p>ex E. Other :</p> <p style="padding-left: 20px;">- Limes</p>	<p>80 %</p> <p>80 %</p>
08.04	<p>Grapes, fresh or dried :</p> <p>A. Fresh :</p> <p style="padding-left: 20px;">I. Table grapes :</p> <p style="padding-left: 40px;">ex a) from 1 November to 14 July :</p> <p style="padding-left: 40px;">from 1 December to 30 April</p>	<p>60 %</p>
08.05	<p>Nuts other than those falling within heading n° 08.01, fresh or dried, shelled or not :</p> <p style="padding-left: 20px;">B. Walnuts</p> <p style="padding-left: 20px;">D. Pistachios</p>	<p>50 %</p> <p>50 %</p>

Common Customs Tariff Heading No	Description	Rate of Reduction
ex 08.09	Other fruit, fresh : - Watermelons, from 1 April to 15 June	50 %
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04, or 08.05 : E. Pawpaws	50 %
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	80 %
12.03	Seeds, fruit and spores of a kind used for sowing : E. Other (a)	50 %
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered : A. Pyrethrum (flowers, leaves, stems, peel and roots) B. Liquorice roots C. Tonquin beans ex D. Other : - Chamomille, mint, ohinchona bark, quassia amara (wood and bark), calabar bark, cu- bed powder, coca leaves, other wood, roots and bark; mosses, lichens and algae	80 % 80 % 80 % 80 %

(a) This concession is solely for seeds complying with the provisions of the Directives on the marketing of seeds and plants.

Common Customs Tariff heading No	Description	Rate of customs duty
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading	80 %
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard : A. Mango chutney	80 %

2. Paragraph 1 shall apply to fresh lemons of subheading 08.02 ex C of the Common Customs Tariff on condition that on the internal Community market the prices of lemons imported from the Lebanon are, after customs clearance and deduction of import charges other than customs duties, not less than the reference price plus the incidence on that reference price of the customs duties actually applied in respect of third countries and a fixed amount of 1.20 units of account per 100 kilogrammes.

3. The import charges other than customs duties referred to in paragraph 2 shall be those laid down for calculating the entry prices referred to in Regulation (EEC) N° 1035/72 on the common organisation of the market in fruit and vegetable.

However the Community shall be entitled to calculate the amount to be deducted in respect of the import charges other than customs duties referred to in paragraph 2 in such a way, according to origin, as to avoid difficulties which may arise from the incidence of those charges on entry prices.

Articles 23 to 28 of Regulation (EEC) N° 1035/72 shall continue to apply.

4. By way of derogation from paragraph 1, until 1st January 1978, Denmark, Ireland and the United Kingdom shall be authorised to apply duties not lower than those listed in Annex C to imports of fresh oranges falling within subheading 08.02 ex A of the Common Customs Tariff and of fresh mandarines (including tangerines and satsumas); clementines wilkings and other similar citrus hybrids falling within subheading 08.02 ex B of the Common Customs Tariff.

Article 10

Imports into the Community of the following products, originating in the Lebanon shall be subject to the following duties :

Common Customs Tariff heading N°	Description	Rate of customs duty
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared :	
	A. Onions	15 %
	ex B. other :	
	- Garlic	14 %

Article 11

1. Provided that the Lebanon levies a special charge on exports of olive oil, other than olive oil having undergone a refining process, falling within subheading 15.07 A II of the Common Customs Tariff and provided also that this special charge is reflected in the import price, the Community shall take the necessary measures to ensure that :
 - a) the levy on imports into the Community of the said olive oil, wholly obtained in the Lebanon and transported direct from that country to the Community, is the import levy calculated in accordance with Article 13 of Regulation N°136/66/EEC on the establishment of a common organization of the market in oils and fats, less 0,50 unit of account per 100 kilogrammes;
 - b) the amount of the levy calculated in the manner described under (a) is reduced by an amount equal to that of the special charge paid but not exceeding 4 units of account per 100 kilogrammes.
2. If the Lebanon does not levy the charge referred to in paragraph 1, the Community shall take the necessary measure to ensure that the levy on imports into the Community of olive oil, other than olive oil having undergone a refining process, falling within subheading 15.07 A II of the Common Customs Tariff, is the import levy calculated in accordance with Article 13 of Regulation N° 136/66/EEC on the establishment of a common organisation of the market in oils and fats, less 0.50 unit of account per 100 kilogrammes.
3. Each Contracting Party shall take the measures necessary for implementation of paragraph 1 and, in the event of difficulties and at the request of the other Contracting Party, shall supply the information required for the proper operation of the system.
4. Consultations on the functioning of the system provided for in this Article shall take place within the Joint Commission at the request of one of the Contracting Parties.

Article 12

1. The rates of reduction specified in Article 9 shall apply to the customs duties actually applied in respect of third countries.
2. However, the duties resulting from the reductions made by Denmark, Ireland and the United Kingdom may in no case be lower than those applied by the said countries to the Community as originally constituted.
3. In derogation from paragraph 1, should the application thereof temporarily result in tariff movements away from alignment on the final duty, Denmark, Ireland and the United Kingdom may maintain their duties until the level of these duties has been reached on the occasion of a subsequent alignment, or they may apply the duty resulting from a subsequent alignment as soon as a tariff movement reaches or passes the said level.
4. The reduced duties, calculated in accordance with Article 9 shall be rounded off to the first decimal place.

However, subject to the application by the Community of Article 39(5) of the "Act concerning the conditions of Accession and the Adjustments to the Treaties", as regards the specific duties or the specific part of the mixed duties in the Customs Tariffs of Ireland and of the United Kingdom, the reduced duties shall be rounded off to the fourth decimal place.

Article 13

1. Should specific rules be introduced as a result of implementation of its agricultural policy or modification of the existing rules, or should the provisions on the implementation of its agricultural policy be modified or developed, the Community may modify the arrangements laid down in the Agreement in respect of the products concerned.

In such cases the Community shall take appropriate account of the interests of the Lebanon.

2. If the Community, in applying paragraph 1, modifies the arrangement made by this Agreement for products covered by Annex II to the Treaty establishing the European Economic Community, it shall accord imports originating in the Lebanon an advantage comparable to that provided for in this Agreement.

3. Consultations regarding the application of this article, may be held within the Joint Commission.

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C. COMMON PROVISIONS

ARTICLE 14

1. The products originating in the Lebanon referred to in this Agreement may not enjoy more favourable treatment when imported into the Community than that applied by the Member States between themselves.
2. For the application of paragraph 1, account shall not be taken of the customs duties and charges having equivalent effect resulting from the application of Articles 32, 36 and 59 of the Act concerning the Conditions of Accession and the Adjustments to the Treaties, _____

ARTICLE 15

1. Subject to the special provisions relating to frontier-zone trade, the Lebanon shall grant the Community in the field of trade treatment no less favourable than most-favoured-nation treatment.
2. Paragraph 1 shall not apply in the case of the maintenance or establishment of customs unions or free-trade areas.

3. Furthermore, the Lebanon may derogate from the provisions of paragraph 1 in the case of measures adopted with a view to a regional economic integration or measures benefiting the developing countries. Such measures shall be notified to the Community.

ARTICLE 16

1. The Contracting Parties shall inform each other at the time of signature of this Agreement of the provisions relating to the trade regulations they apply.
2. The Lebanon shall be entitled to introduce into its trade arrangements with the Community new customs duties or charges having equivalent effect and new quantitative restrictions or measures having equivalent effect and to increase the duties or charges and the quantitative restrictions or measures having equivalent effect applied to products originating in or going to the Community, where such measures are necessitated by the Lebanon's industrialization and development requirements. Such measures shall be notified to the Community.

For the application of these measures consultations shall be held within the Joint Commission at the request of the other Contracting Party.

ARTICLE 17

Where the Lebanon applies quantitative restrictions in the form of quotas or allocation of currencies to a given product in accordance with its own legislation it shall treat the Community as a single entity.

ARTICLE 18

The concept of "originating products" for the purposes of implementing this Title and the methods of administrative co-operation relating thereto are laid down in the Protocol annexed to this Agreement.

ARTICLE 19

In the event of modifications to the nomenclature of the customs tariffs of the Contracting Parties affecting products referred to in this Agreement, the Joint Commission may adapt the tariff nomenclature of these products to conform with such modifications.

ARTICLE 20

The Contracting Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products of one Contracting Party and like products originating in the territory of the other Contracting Party.

Products exported to the territory of one of the Contracting Parties may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed upon them.

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ARTICLE 21

Payments relating to commercial transactions carried out in accordance with foreign trade and exchange regulations and the transfer of such payments to the Member State of the Community in which the creditor is resident or to the Lebanon shall be free from any restrictions.

ARTICLE 22

The 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; the protection of national treasures of artistic, historic or archaeological value; the protection of industrial and commercial property, or rules relating to gold or silver. Such prohibitions or restrictions must not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Contracting Parties.

ARTICLE 23

1. If one of the Contracting Parties finds that dumping is taking place in trade with the other Contracting Party, it 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, under the conditions and in accordance with the procedures laid down in Article 25.

In the event of measures being directed against countries or subsidies the Contracting Parties undertake to respect the provisions of Article VI of the General Agreement on Tariffs and Trade.

ARTICLE 24

If serious disturbances arise in any sector of the economy or if difficulties arise which might bring about serious deterioration in the economic situation of a region, the Contracting Party concerned may take the necessary safeguard measures under the conditions and in accordance with the procedures laid down in Article 25.

ARTICLE 25

1. In the event of a Contracting Party subjecting imports of products liable to give rise to the difficulties referred to in Article 24 to an administrative procedure, the purpose to which is to provide rapid information on the trend of trade flows, it shall inform the other Contracting Party.
2. In the cases specified in Articles 23 and 24, before taking the measures provided for therein or, in cases to which paragraph 3(b) applies, as soon as possible, the Contracting Party in question shall supply the Joint Commission with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement. Such measures must not exceed the limits of what is strictly necessary to counteract the difficulties which have arisen.

The safeguard measures shall be notified immediately to the Joint Commission and shall be the subject of periodic consultations within the Joint Commission particularly with a view to their abolition as soon as circumstances permit.

3. For the implementation of paragraph 2, the following provisions shall apply:

- (a) As regards Articles 23 and 24 consultation in the Joint Commission shall take place before the Contracting Party concerned takes the appropriate measures;
- (b) Where exceptional circumstances requiring immediate action make prior examination impossible, the Contracting Party concerned may, in the situations specified in Articles 23 and 24, apply forthwith such precautionary measures as are strictly necessary to remedy the situation.

ARTICLE 26

Where one or more Member States of the Community or the Lebanon is in serious difficulties or is seriously threatened with difficulties as regards its balance of payments, the Contracting Party concerned may take the necessary safeguard measures. In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement. They shall be notified immediately to the other Contracting Party and shall be the subject of periodic consultations within the Joint Commission particularly with a view to their abolition as soon as circumstances permit.

TITLE II

GENERAL AND FINAL PROVISIONS

ARTICLE 27

1. A Joint Commission is hereby established which shall have the power, for the purpose of attaining the objectives set out in the Agreement, to take decisions in the cases provided for in the Agreement.

The decisions taken shall be binding on the Contracting Parties, which shall take such measures as are required to implement them.

2. The Joint Commission may also formulate any resolutions, recommendations or opinions which it considers desirable for the attainment of the common objectives and the smooth functioning of the Agreement.
3. The Joint Commission shall adopt its rules of procedure.

ARTICLE 28

1. The Joint Commission shall be composed, on the one hand, of representatives of the Community and, on the other hand, of representatives of the Lebanon.
2. The Joint Commission shall act by mutual agreement between the Community, on the one hand, and the Lebanon, on the other.

ARTICLE 29

1. The office of President of the Joint Commission shall be held alternately by either of the Contracting Parties, in accordance with the modalities to be laid down in the rules of procedure.

2. Meetings of the Joint Commission shall be called by its President.

The Co-operation Council shall, in addition, meet whenever necessary, at the request of either Contracting Party, in accordance with the conditions to be laid down in its rules of procedure.

3. The Joint Commission may decide to set up any committee that can assist it in carrying out its duties.

ARTICLE 30

Either Contracting Party shall, if so requested by the other Contracting Party, provide all relevant information on any agreements it concludes involving tariff or trade provisions, and on any amendments to its customs tariff or external trade arrangements.

Where such amendments or agreements have a direct and particular incidence on the functioning of the Agreement, appropriate consultations shall be held within the Joint Commission at the request of the other Contracting Party so that the interests of the Contracting Parties may be taken into consideration.

ARTICLE 31

1. The Contracting Parties shall take any general or specific measures required to fulfil their obligations under the Agreement. They shall see to it that the objectives set out in the Agreement are attained.

2. If either Contracting Party considers that the other Contracting Party has failed to fulfil an obligation under the Agreement, it may take appropriate measures. Before so doing, it shall supply the Joint Commission with all relevant information required for a thorough examination of the situation with a view to seeking a solution acceptable to the Contracting Parties.

In the selection of measures, priority must be given to those which least disturb the functioning of the Agreement. These measures shall be notified immediately to the Joint Commission and shall be the subject of consultations within the Joint Commission if the other Contracting Party so requests.

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ARTICLE 32

Nothing in the Agreement shall prevent a Contracting Party from taking any measures:

- (a) which it considers necessary to prevent the disclosure of information contrary to its essential security interests;
- (b) which relate to trade in arms, munitions or war materials or to research, development or production indispensable for defence purposes, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes;
- (c) which it considers essential to its security in time of war or serious international tension.

ARTICLE 33

In the fields covered by the Agreement:

- the arrangements applied by the Lebanon in respect of the Community shall not give rise to any discrimination between the Member States, their nationals, or their companies or firms;
- the arrangements applied by the Community in respect of the Lebanon shall not give rise to any discrimination between Lebanese nationals, companies or firms.

ARTICLE 34

The protocol on the definition of the concept of "originating products" and the arrangements for administrative cooperation, and Annexes A, B, and C shall form an integral part of the Agreement. The declarations and exchanges of letters shall appear in the Final Act, which shall form an integral part of the Agreement.

ARTICLE 35

This Agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Economic Community applies under the conditions laid down in that Treaty and, on the other, to the territory of the Lebanon.

ARTICLE 36

This Agreement is drawn up in duplicate in the Danish, Dutch, English, French, German, Italian and Arabic languages, each of these texts being equally authentic.

ARTICLE 37

1. This Agreement shall be subject to approval by the Contracting Parties in accordance with their own procedures. They shall notify each other when the procedures necessary to this end have been completed.

2. This Agreement shall enter into force on the first day of the second month following the date on which the notifications provided for in paragraph 1 have been carried out.

It shall be applicable until the entry into force of the Co-operation Agreement signed this day or until 30 June 1978.

ANNEX A

relating to the products referred to in Article 2
excluded from the agreement

Common Customs Tariff
heading N°

Description

17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel : A. Lactose and lactose syrup : I. Containing, in the dry state, 99 % or more by weight of the pure product : B. Glucose and glucose syrup : I. Containing, in the dry state, 99 % or more by weight of the pure product
22.03	Beer made from malt
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts :
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages : B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages : C. Spirituous beverages
35.01	Casein, caseinates and other casein derivatives; casein glues : A. Casein C. Other
35.02	Albumins, albuminates and other albumin derivatives : A. Albumins : II. Other : a) Ovalbumin and lactalbumin

relating to the products referred to in Article 8

Common Customs Tariff heading No	Description
ex 17.04	Sugar confectionery, not containing cocoa, but not including liquorice extract containing more than 10% by weight of sucrose but not containing other added substances
18.06	Chocolate and other food preparations containing cocoa
19.01	Malt extract
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereal products (puffed rice, cornflakes and similar products)
19.06	Communion wafers, empty sachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit
19.08	Pastry, biscuits cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
ex 21.01	Roasted chicory and other roasted coffee substitutes: extracts, essences and concentrates thereof - excluding roasted chicory and extracts thereof
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Bakers' yeast
ex 21.07	Food preparations not elsewhere specified or included, containing sugar, dairy products, cereals or products based on cereals
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: - containing milk or milkfats
29.04	Acyelic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. Mannitol III. Sorbitol
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances
38.13 T	Sorbitol, other than that falling within subheading 29.04 C III

1) This heading covers only products which, on importation into the Community, are subject to the duty laid down in the Common Customs Tariff, comprising (a) an ad valorem duty constituting the fixed component; (b) a variable component.

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ANNEX C

minimum residual duties which may be applied under the terms of Article 9 § 2

I. DENMARK

Danish Customs Tariff heading No	Description	Rate of duty
		L.L. 1977
1	2	
08.02	<p>Citrus fruit, fresh or dried:</p> <p>A. Oranges:</p> <p>I. Sweet oranges, fresh:</p> <p>a) From 1 April to 30 April 2.6%</p> <p>b) From 1 May to 15 May 1.2%</p> <p>c) From 16 May to 15 October 0.8%</p> <p>d) From 16 October to 31 March 4 %</p> <p>II. Others:</p> <p>ex a) From 1 April to 15 October — Fresh 3 %</p> <p>ex b) From 16 October to 31 March — Fresh 4 %</p> <p>ex B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: — Fresh 4 %</p>	

II. IRELAND

Irish Customs Tariff heading No	Description	Rate of duty
		L.L. 1977
1	2	
08.02	<p>Citrus fruit, fresh or dried:</p> <p>A. Oranges:</p> <p>I. Sweet oranges, fresh:</p> <p>a) From 1 April to 30 April 2.6%</p> <p>b) From 1 May to 15 May 1.2%</p> <p>c) From 16 May to 15 October 0.8%</p> <p>d) From 16 October to 31 March 4 %</p> <p>II. Others:</p> <p>a) From 1 April to 15 October: 1. Fresh 3 %</p> <p>b) From 16 October to 31 March: 1. Fresh 4 %</p> <p>B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids: 1. Fresh 4 %</p>	

United Kingdom Customs Tariff heading No.	Description	Rate of duty E. E. 1977
1	2	
08.02	<p>Citrus fruit, fresh or dried:</p> <p>A. Oranges:</p> <p> I. Sweet oranges, fresh:</p> <p> a) From 1 April to 30 April</p> <p> b) From 1 May to 15 May</p> <p> c) From 16 May to 15 October</p> <p> d) From 16 October to 31 March:</p> <p> 1. From 16 October to 30 November</p> <p> 2. From 1 December to 31 March</p> <p> II. Other:</p> <p> a) From 1 April to 15 October:</p> <p> 1. Fresh</p> <p> b) From 16 October to 31 March:</p> <p> 1. Fresh:</p> <p> aa) From 16 October to 30 November</p> <p> bb) From 1 December to 31 March</p> <p> B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:</p> <p> I. Fresh:</p> <p> a) From 1 April to 30 November</p> <p> b) From 1 December to 31 March</p>	<p>2.6% with minimum charge of 0,0688 £/100 kg.</p> <p>1.2% with minimum charge of 0,0688 £ /100 kg.</p> <p>0.8% with minimum charge of 0,688 £ /100 kg.</p> <p>4% with minimum charge of 0,0688 £ /100 kg.</p> <p>4.4%</p> <p>3% with minimum charge of 0,0688 £ /100 kg.</p> <p>4% with minimum charge of 0,0688 £ /100 kg.</p> <p>4.4%</p> <p>4% with minimum charge of 0,0688 £ /100 kg.</p> <p>4.4%</p>

PROTOCOL

CONCERNING THE DEFINITION OF THE
SCOPE OF ORIGINATING PRODUCTS AND METHODS
OF ADMINISTRATIVE CO-OPERATION

36.
TITLE I

Definition of the concept of
"originating products"

ARTICLE 1

For the purpose of implementing the Agreement, the following products, on condition that they were transported directly within the meaning of Article 5, shall be considered as:

1. products originating in the Lebanon

(a) products wholly obtained in the Lebanon

(b) products obtained in the Lebanon in the manufacture of which products other than those wholly obtained in the Lebanon are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Community.

2. products originating in the Community:

(a) products wholly obtained in the Community;

(b) products obtained in the Community, in the manufacture of which products other than those wholly obtained in the Community are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3. This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Lebanon.

The products in List C in Annex IV shall be temporarily excluded from the scope of this Protocol.

ARTICLE 2

The following shall be considered as "wholly obtained" either in Lebanon or in the Community, within the meaning of Article 1 (1)(a) and (2)(a):

- (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 by their vessels;
- (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

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ARTICLE 3

1. For the purpose of implementing the provisions of Article 1 (1)(b) and (2)(b), the following shall be considered as sufficient working or processing:

- (a) working or processing as a result of which the goods obtained receive a classification under a heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A in Annex II, where the special provisions of that list apply;
- (b) working or processing specified in List B in Annex III.

"Sections", "Chapters" and "headings" shall mean the Sections, Chapters and headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1)(b) and (2)(b), the following shall always be considered as insufficient working or processing to confer the status of originating product, whether or not there is a change of heading:

- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of consignments;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other packaging operations;
- (d) affixing marks, labels or other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Protocol to enable them to be considered as originating;
- (f) simple assembly of parts of articles to constitute a complete article;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

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ARTICLE 4

Where the Lists A and B referred to in Article 3 provide that goods obtained in Lebanon or in the Community shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for such a percentage shall be:

- on the one hand,

as regards products whose importation can be proved: their customs value at the time of importation,

as regards products of undetermined origin: the earliest ascertainable price paid for such products in the territory of the Contracting Party where manufacture takes place;

- and on the other hand,

the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

ARTICLE 5

1. For the purpose of implementing Article 1, originating products whose transport is effected without entering into territory other than that of the Contracting Parties are considered as transported directly from the Lebanon to the Community or from the Community to the Lebanon. However, goods originating in the Lebanon or in the Community and constituting one single consignment which is not split up may be transported through territory other than that of the Contracting Parties with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons and that the goods have remained under the surveillance of the Customs Authorities in the country of transit or warehousing, that they have not entered into commerce of such countries nor been delivered for home use there and have not undergone operations other than unloading, reloading or any operation designed to maintain them in good condition.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the responsible customs authorities in the Community or in the Lebanon by the production of:
 - (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
 - (b) a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the goods;
 - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used;
 - certifying the conditions under which the goods remained in the transit country;
 - (c) or failing these, any substantiating documents.

TITLE IIArrangements for administrative co-operation

ARTICLE 6

1. Evidence of originating status, within the meaning of this Protocol, of products is given by a movement certificate EUR. 1 of which a specimen is given in Annex V to this Protocol.

However, the evidence of originating status, within the meaning of this Protocol, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed 1,000 units of account per consignment, may be given by a form EUR. 2, of which a specimen is given in Annex VI to this Protocol.

The Unit of Account (UA) has a value of 0.88867088 grams of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at the level of the Joint Commission to redefine the value in terms of gold.

2. Without prejudice to Article 3 (3), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapters 84 or 85 of the Brussels Nomenclature is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

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

ARTICLE 7

1. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.
2. In exceptional circumstances a movement certificate EUR. 1 may also be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.
3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, of which a specimen is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.
4. A movement certificate EUR. 1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Agreement.
5. Applications for movement certificates EUR. 1 must be preserved for at least two years by the customs authorities of the exporting country.

ARTICLE 8

1. The movement certificate EUR. 1 shall be issued by the customs authorities of the exporting State, if the goods can be considered "originating products" within the meaning of this Protocol.
2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.
3. It shall be the responsibility of the customs authorities of the exporting State to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
4. The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

ARTICLE 9

Movement certificates EUR. 1 shall be made out on the form of which a specimen is given in Annex V to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink and in capital letters.

Each certificate shall measure 210 x 297 mm, a tolerance of up to plus 3 mm or minus 5 mm in the length may be allowed. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be indentified. It shall also bear a serial number, either printed or not, by which it can be identified.

ARTICLE 10

1. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate EUR. 1.
2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported are such as to qualify for the issue of a movement certificate EUR. 1.

ARTICLE 11

A movement certificate EUR. 1 must be submitted, within five months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered.

ARTICLE 12

Movement certificates EUR. 1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down by that State. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Agreement.

ARTICLE 13

1. A movement certificate EUR. 1 which is submitted to the customs authorities of the importing State after the final date for presentation specified in Article 11 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of force majeure or exceptional circumstances.
2. In other cases of belated presentation, the customs authorities of the importing State may accept the certificates where the goods have been submitted to them before the said final date.

ARTICLE 14

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

ARTICLE 15

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

ARTICLE 16

Form EUR. 2, a specimen of which is given in Annex VI, shall be completed by the exporter or, under his responsibility, by his authorized representative. It shall be made out in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of "originating products" the exporter may refer to this check in the "Remarks" box of form EUR. 2.

Form EUR. 2 shall be 210 x 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white paper dressed for writing not containing mechanical pulp and weighing not less than 64 g/m².

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The exporting States may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the latter case each form must include a reference to such approval. In addition, the form must bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.

A form EUR. 2 shall be completed for each postal consignment.

These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

ARTICLE 17

1. Goods sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the production of a movement certificate EUR. 1 or the completion of a form EUR. 2, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

- 18-
2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

ARTICLE 18

1. Goods sent from the Community or from the Lebanon for exhibition in another country and sold after the exhibition for importation into the Lebanon or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in the Lebanon and provided that it is shown to the satisfaction of the customs authorities that:
- (a) an exporter has consigned these goods from the Community or from the Lebanon to the country in which the exhibition is held and has exhibited them there;
 - (b) the goods have been sold or otherwise disposed of by that exporter to someone in the Lebanon or in the Community;
 - (c) the goods have been consigned during the exhibition or immediately thereafter to the Lebanon or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

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

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

ARTICLE 19

1. When a certificate is issued within the meaning of Article 7(2) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 7(3) of this Protocol:

- indicate the place and date of exportation of the goods to which the certificate relates;
- certify that no movement certificate EUR.1 was issued at the time of exportation of the goods in question, and state the reasons.

2. 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.

Certificates issued retrospectively must be endorsed with one of the following phrases: "NACHTRÄGLICH AUSGESTELLT", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEOEVEN A POSTERIORI", "ISSUED RETROSPECTIVELY", "UDSTEDT EFTERFØLGENDE". *)

ARTICLE 20

In the event of the 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. The duplicate issued in this way must be indorsed with one of the following words: "DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE". *)

ARTICLE 21

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

*) Add in Arabic

ARTICLE 22

In order to ensure the proper application of this Title, the Member States and the Community shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR.1 and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR.2.

ARTICLE 23

Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up or causes to be drawn up, either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR.1 or a form EUR.2 containing incorrect particulars.

ARTICLE 24

1. Subsequent verifications of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing paragraph 1, the customs authorities of the importing State shall return the movement certificate EUR.1 or the form EUR.2, or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of form or substance for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the form EUR.2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

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

3. The customs authorities of the importing State shall be informed of the results of the verification as quickly as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or form EUR.2 applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of the preferential arrangements.

When such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State, or when they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Co-operation Committee.

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

ARTICLE 25

The Joint Commission may decide to amend the provisions of this Protocol.

ARTICLE 26

1. The Community and the Lebanon shall take any measures necessary to enable movement certificates EUR.1 as well as forms EUR.2 to be submitted, in accordance with Articles 11 and 12 of this Protocol, from the day on which it enters into force.
2. The certificates of type A,RL.1 as well as forms A,RL.2 may be used until stocks are exhausted and at the latest up to and including 30 June 1978 under the conditions laid down by this Protocol.
3. The movement certificates EUR.1 and the forms EUR.2 printed in the Member States before the date of the entry into force of this Protocol, and which do not conform to the models in the Annexes V and VI of this Protocol, may continue to be used until stocks are exhausted, under the conditions laid down by this Protocol.

ARTICLE 27

The Community and the Lebanon shall each take the steps necessary to implement this Protocol.

Article 28

The Annexes to this Protocol shall form an integral part of it.

Article 29

The provisions of the Agreement may be applied to goods which comply with the provisions of Title I and which, on the date of the entry into force of the Agreement, are either in transit, or are in the Community or in the Lebanon in temporary storage, in bonded warehouses or in free zones, subject to the production, to the customs authorities of the importing country within four months from that date, of a certificate A.R.L.1 under the conditions of Article 26 (2) or of a certificate EUR.1 endorsed retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.

Article 30

The endorsements referred to in Articles 19 and 20 shall be inserted in the "remarks" box of the certificate.

EXPLANATORY NOTES

Note 1 - Articles 1 and 2

The terms "the Community" or "the Lebanon" shall also cover the territorial waters of the Member States of the Community or of the Lebanon respectively.

Vessels operating on the high seas, including factory ships, on which fish caught is worked or processed, shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 - Article 1

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

Note 3 - Article 3(1) and (2) and Article 4

The percentage rule constitutes, where the product obtained appears in List A, a criterion additional to that of change of heading for any non-originating product used.

Note 4 - Article 1

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 5 - Article 2(f)

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

- which are registered or recorded in a Member State or in the Lebanon,
- which sail under the flag of a Member State or of the Lebanon,
- which are owned to an extent of at least 50% by nationals of the Member States and the Lebanon or by a company with its head office in a Member State or in the Lebanon, of which the manager, managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such board, are nationals of the Member States or the Lebanon and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to the Member States or to public bodies or nationals of the Member States or of the Lebanon,
- of which the captain and officers are all nationals of the Member States or of the Lebanon;
- of which at least 75% of the crew are nationals of the Member States or of the Lebanon,

Note 6 - Article 4

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

"Customs value" shall be understood as meaning the customs value laid down in the Convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

L I S T A

List of working or processing operations which result
in a change of tariff heading
without conferring the status of
"originating" products
on the products undergoing such operations, or
conferring this status only subject to certain conditions

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos 02.01 and 02.04	
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Drying, salting, placing in brine; smoking of fish, whether cooked or not	
04.02	Milk and cream, preserved, concentrated or sweetened	Preserving, concentrating, or adding sugar to milk or cream of heading No 04.01	
04.03	Butter	Manufacture from milk or cream	
04.04	Cheese and curd	Manufacture from products of heading Nos 04.01, 04.02 and 04.03	
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables of heading No 07.01	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Freezing of fruit	
08.11	Fruit 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	Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09	
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
11.01	Cereal flours	Manufacture from cereals	
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled flaked or ground	Manufacture from cereals	

Products manufactured		Working or processing which does not confer the status of originating products	Working or processing which confers the status of originating products when the following conditions are met
Customs Tariff heading No.	Description		
11.01	Flours of the leguminous vegetables falling within heading No 07.03	Manufacture from dried leguminous vegetables	
11.04	Flours of the fruits falling within any heading in Chapter 8	Manufacture from fruits of Chapter 8	
11.05	Flour, meal and fishon of potato	Manufacture from potatoes	
11.06	Flour and meal of manioc, amaranth roots, sago and other roots and tubers falling within heading No 07.06	Manufacture from products of heading No 07.06	
11.07	Malt, roasted or not	Manufacture from cereals	
11.08	Starches; inulin	Manufacture from cereals of Chapter 10, or from potatoes or other products of Chapter 7	
11.09	Wheat gluten, whether or not dried	Manufacture from wheat or wheat flours	
15.01	Lard, other pigfat and poultry fat, rendered or solvent-extracted	Manufacture from products of heading No 02.05	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats	Manufacture from products of heading Nos 02.01 and 02.06	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mammals caught by fishing vessels of third countries	
15.06	Other animal oils and fats (including neat's-foot oil and fats from horses or warts)	Manufacture from products of Chapter 2	
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle-wax, Japan wax or oil of tung nuts, oleococca seeds or oilicis seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of edible products	Manufacture from products of Chapters 7 and 12	
16.01	Sausages and the like, of meat, meat offal or animal blood	Manufacture from products of Chapter 2	
16.02	Other prepared or preserved meat or meat offal	Manufacture from products of Chapter 2	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3	

Customs Tariff heading No	Description	Working or processing which does not confer the status of originating products	Working or processing which confers the status of originating products when the following conditions are met
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	Manufacture from any product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
17.05	Flavoured or coloured sugars, syrups and monosaccharides, but not including fruit juices containing added sugar in any proportion	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
18.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No 11.07	
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from any product other than of Chapter 17 ⁽¹⁾ or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fat, cheese or fruit	Manufacture from products of Chapter 11	
19.08	Panry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	

⁽¹⁾ This rule does not apply where the use of maize of the "zea indurata" type or "durum wheat" is concerned.

Products manufactured		Working or processing which does not confer the status of originating products	Working or processing which confers the status of originating products when the following conditions are met
Customs Tariff Heading No	Description		
20.01	Vegetables and fruit prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	Preserving vegetables, fresh or frozen or preserved temporarily or preserved in vinegar	
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving vegetables fresh or frozen	
20.03	Fruit preserved by freezing, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.04	Fruits, fruit-peel and parts of plants, preserved by sugar (drained, glazed or crystallised)	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts B. Other fruits		Manufacture, without added sugar or spirit, in which the value of the constituent "originating products" of heading Nos 08.01, 08.02 and 12.01, represents at least 50% of the value of the manufactured product
ex 20.07	Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
21.05	Soups and broths in liquid, solid or powder forms; homogenized food preparations	Manufacture from products of heading No 20.02	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	Manufacture from fruit juices ⁽¹⁾ or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products manufactured		Working or processing which does not confer the status of "originating products"	Working or processing which confers the status of "originating products" when the following conditions are met
CCT heading No	Description		
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.10	Vinegar and substitutes for vinegar	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 23.03	Residues from the manufacture of maize starch (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40% by weight	Manufacture from maize or maize flour	
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from various products	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02	Cigarettes, cigars, smoking tobacco		Manufacture from products of heading No 24.01 of which at least 70% by quantity are "originating products"
ex 26.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
31.03	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white (1)	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitised, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitised plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.13	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 rods and electrodes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	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, excluding: <ul style="list-style-type: none"> - Fusel oil and Dippel's oil; - Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; - Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; - 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 in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
ex 38.19 (cont'd)	<ul style="list-style-type: none"> - Mixed alkylbenzene and mixed alkylphthalenes; - Ion exchangers; - Catalysts; - Getters for vacuum tubes; - Refractory cements or mortars and similar preparations; - Alkaline iron oxide for the purification of gas; - Carbon (excluding that in artificial graphite of heading No 38.01) or metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures - Sorbitol other than sorbitol of 29.04 		<p>Manufacture in which the value of the products used does not exceed 50% of the value of the finished product</p>
ex 39.02 39.07	<p>Polymerisation products</p> <p>Articlon of materials of the kinds described in headings Nos 39.01 to 39.06</p>		<p>Manufacture in which the value of the products used does not exceed 50% of the value of the finished product</p>
40.05	<p>Plates, sheets and strip of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch</p>		<p>Manufacture in which the value of the products used does not exceed 50% of the value of the finished product</p>

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
41.06	Patent leather and imitation patent leather; metallised leather		Varnishing or metallising of leather of headings Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards, boxes, pouches, wallets and writing cardholders, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (1)	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No 50.03
50.06 (1)	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading Nos 50.01 to 50.03
ex 50.08 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
50.09 ⁽²⁾	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No 50.02 or 50.03
50.10 ⁽²⁾	Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03
51.01 ⁽¹⁾	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 ⁽¹⁾	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 ⁽¹⁾	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp

- ¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.
- ²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:
- (i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings No^s ex 51.01 and ex 56.07;
 - (ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
51.04 ⁽²⁾	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 ⁽¹⁾	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02 ⁽²⁾	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06 ⁽¹⁾	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 51.01 or 51.01
53.07 ⁽¹⁾	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 51.01 or 51.01

¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 53.07;

(ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
53.08 ⁽¹⁾	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 ⁽¹⁾	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 ⁽¹⁾	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of headings Nos 05.03 and 53.01 to 53.04
53.11 ⁽²⁾	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of headings Nos 53.01 to 53.05
53.12 ⁽²⁾	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of headings Nos 53.02 to 53.05
53.13 ⁽²⁾	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.03
54.03 ⁽¹⁾	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 ⁽¹⁾	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 ⁽²⁾	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 ⁽¹⁾	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

⁽²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not knitted, falling within headings Nos ex 51.07 and ex 54.07;

(ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
55.06 ⁽¹⁾	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 ⁽²⁾	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.06 ⁽²⁾	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 ⁽²⁾	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp

⁽¹⁾ For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

⁽²⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 56.07;
- (ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
56.05 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 56.01 to 56.03
57.05 (1)	Yarn of true hemp		Manufacture from raw true hemp
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03
57.07 (1)	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 (2)	Woven fabrics of true hemp		Manufacture from products of heading No 57.01

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 57.05 and ex 57.07;
- (ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
57.10 ⁽¹⁾	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03
57.11 ⁽¹⁾	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.02 or 57.04 or from coir yarn of heading No 57.07
57.12	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01 ⁽²⁾	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 ⁽²⁾	Other carpets, carpeting, rugs, mats and matting, and "Kelim", "Schumarka" and "Karamania" rugs and the like (made up or not)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 ⁽²⁾	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No 55.08 and fabrics of heading No 58.05)		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 ⁽²⁾	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from materials of headings Nos 50.01 to 50.03, 51.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp

⁽¹⁾ For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

⁽²⁾ For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
58.06 (1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 53.01 and gimped horsehair yarn); brids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured, hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50% of the value of finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill nepe		Manufacture either from natural fibres or from chemical products or textile pulp
59.02 (1)	Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40% of the value of the finished product

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
59.03 (1)	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 (1)	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 (1)	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.07	Textile fabrics coated with gum or amyloacous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10 (1)	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 56.07;
- (ii) to 10% where the product in question is yarn of a width not exceeding 1 mm formed of a core consisting either of a thin strip of aluminium or of a pair of artificial plastic materials, whether or not covered with aluminium powder, this core having been inserted and placed by means of a transparent or coloured glass between the fibres of artificial plastic materials.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No.	Description		
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15 (1)	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of headings Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of headings Nos 56.01 to 56.03, from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

- (i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gileped, falling within headings Nos ex 51.01 and ex 58.07;
- (ii) to 30% where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No.	Description		
ex 60.02	Gloves, mittens and mitte, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.03	Stockings, under stockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.04	Under garments, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings) obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
61.01	Men's and boys' outer garments		Manufacture from yarn (1)(2)
ex 61.01	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered		Manufacture from yarn (1) (2)
ex 61.02	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)

(1) Trimmings and accessories used in clothing (linings and interlining) which change tariff heading do not remove the originating character of the product obtained if their weight does not exceed 10% of the total weight of all the tariff subheadings mentioned.

(2) These provisions do not apply when the goods are obtained from processed textile or cotton yarns with the conditions shown in subheading 61.01.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn ⁽¹⁾⁽²⁾
61.04	Women's, girls' and infants' under garments		Manufacture from yarn ⁽¹⁾⁽²⁾
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn ⁽¹⁾⁽²⁾⁽³⁾
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp ⁽¹⁾⁽²⁾
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
61.07	Ties, bow ties and cravats		Manufacture from yarn ⁽¹⁾⁽²⁾
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, plouces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn ⁽¹⁾⁽²⁾

⁽¹⁾ Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

⁽³⁾ For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn ⁽¹⁾⁽²⁾
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn ⁽¹⁾⁽²⁾
ex 61.10	Fire resistant equipment of cloth covered by foil of aluminised polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product ⁽¹⁾⁽²⁾
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn ⁽¹⁾⁽²⁾

⁽¹⁾ Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

⁽²⁾ These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (1)(2)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (1)(2)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste (1)(2)
62.04	Terpaulins, awls, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn (1)(2)
62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10% of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in list B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No.	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sun-shades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of headings Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of headings Nos 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of headings Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
73.07	Blooms, billets, slabs and sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No 73.06	
73.08	Iron or steel coils re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of heading No 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of headings Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of headings Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No 73.10	
73.15	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails		Manufacture from products of heading No 73.06
73.16	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		Manufacture from products of headings Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in headings Nos 73.06 and 73.07

Products obtained		Working or processing that do not confer the status of originating products	Working or processing that unfavour the status of origin- ating products when the follow- ing conditions are met:
Customs Tariff heading No.	Description		
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Customs Tariff heading No	Products obtained Description	Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
74.11	Cane, cloth, grill, netting, fencing, re- inforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.12	Expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.13	Chain and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Customs Tariff heading No.	Products obtained		Working or processing that not confer the status of originating products	Working or processing that confer the status of origina products when the followin conditions are met
	Description			
74.19	Other articles of copper			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.05	Electroplating anodes, of nickel, wrought or unwrought, including those produced by electrolysis			Manufacture in which the value of the products used does not exceed 5% of the value of the finished product (1)
76.01	Other articles of aluminum			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
76.02	Wrought bars, rods, angles, shapes and sections, of aluminum; aluminum wire			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminum			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.04	Aluminum foil (whether or not embossed, not in sheets, perforated, coated, laminated or treated with lacquer or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm			Manufacture in which the value of the products used does not exceed 5% of the value of the finished product
76.05	Aluminum powders and flakes			Manufacture in which the value of the products used does not exceed 5% of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Duty Tariff Heading No	Products obtained	Working or processing that not confer the status of originating products	Working or processing that confer the status of originating products when the following conditions are met
76.06	Tubes and pipes and blanks thereof, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame- works, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 100 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.11	Containers of aluminium for compressed or liquefied gas		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.03	Other articles of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

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Customs Tariff heading No	Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
	Description			
78.01	Wrought plates, sheets and strip, of lead			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1700 kg/m ² ; lead powders and flakes			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.06	Other articles of lead			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.05	Outlets, roof capping, skylight irons, and other fabricated building components, of zinc			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.06	Other articles of zinc			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

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Products obtained		Working or processing that not confer the status of originating products	Working or processing that confer the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, grinding, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product ⁽¹⁾
82.06	Knives and cutting blades for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product ⁽¹⁾

⁽¹⁾ These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

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Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff Heading No.	Description		
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.19) and sewing machines, including furniture specially designed for sewing machines (ex No 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
84.19	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 30% in value of the materials and parts (1) used are originating products
ex 84.41	Sewing machines, including furniture for sewing machines		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: <ul style="list-style-type: none"> (a) at least 30% in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and signig mechanisms are originating products

- (1) In determining the value of products, materials and parts, the following must be taken into account:
- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 - (b) in respect of products, materials and parts other than those referred to under (a), the provisions of Article 4 of the Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No	Description		
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40% of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value, of the materials and parts (1) used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value, of the materials and parts (1) used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
 (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
 (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 (i) the value of imported products,
 (ii) the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40%.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No.	Description		
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
90.07	Photographic cameras; photographic flashlight apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Duties Tariff heading No.	Description		
90.06	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No.	Description		
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including recordplayers and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and (b) the value of the non-originating transistors used does not exceed 1% of the value of the finished product ⁽²⁾
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

⁽¹⁾ In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin.

⁽²⁾ This percentage is not cumulative with the 40%.

Description Heading No.	Description	Working or processing that does not confer the status of originating products	Working or processing confers the status of originating products when the following conditions are met
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
97.03	Other toys; working models of a kind used for recreational pur- poses		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such art- icles		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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LIST B

List of working or processing operations which do not result
in a change of tariff heading,
but which do confer the status of "originating"
products on the products undergoing such operations

Finished products		Working or processing in which the value of originating products
Customs Tariff Heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapter 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in headings No 97.07 and No 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5% of the value of the finished product.
13.02	Shallac, seed lac, stick lac and other lacos; natural gums, resins, gum-resins and balsams	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 50% of the value of the finished product
ex 15.10	Fatty alcohols	Manufacture from fatty acids
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 22.09	Whisky of an alcoholic strength of less than 50°	Manufacture from alcohol deriving exclusively from the distillation of cereals and in which the value of the non-originating constituent products does not exceed 1% of the value of the manufactured product.
ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours.
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm.
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm.
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
ex Chapters 28 to 37	Products of the chemical and allied industries excluding calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally, (ex 31.03) and essential oils other than of citrus fruit, terpenes (ex 33.01)	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 31.03	Calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally	Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermally
ex 33.01	Essential oils other than of citrus fruit, terpenes	Deterpenation of essential oils other than of citrus fruit.
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05) and sulphate turpentine, refined	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product.
ex 38.05	Refined tall oil	Refining of crude tall oil.
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine.
ex Chapter 39	Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product.
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and methacrylic acid partly neutralized with metal ions, mainly zinc and sodium.

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No	Description	
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber.
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord.
ex 41.01	Sheep- and lamb-skins without the wool	Removing wool from sheep- and lamb-skins in the wool.
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep and lambskin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep and lambskin leather, not further prepared than tanned
ex 41.04	Retanned goat and kid skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goat and kid skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09)	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47.5% of the value of the finished product
ex 50.10)		
ex 51.04)		
ex 53.11)		
ex 53.12)		
ex 53.13)		
ex 54.05)		
ex 55.07)		
ex 55.08)		
ex 55.09)		
ex 56.07)		
ex 59.14	Incandescent gas mantles	Manufacture from tubular gasmantle fabric
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50% of the value of the finished product
70.13	Glassware (other than articles falling in Heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses	Cutting of glassware the value of which does not exceed 50% of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50% of the value of the finished product.
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones

Systems Tariff Heading No	Finished products	Working or processing that confers the status of originating products
	Description	
ex 71.01	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.13	Alloy steel and high carbon steel: - in the forms mentioned in heading Nos 73.07 to 73.11 - in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electroplating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel matte, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap

Finished Products		Working or processing that confers the status of originating products
Customs Tariff heading No	Description	
ex 76.0	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
ex 77.04	Bismuth wrought	Rolling, drawing or grinding of unwrought bismuth the value of which does not exceed 50% of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the finished product
ex 81.04	Other base metals wrought	Manufacture from other base metals, unwrought the value of which does not exceed 50% of the value of the finished product
ex 83.06	Indoor ornaments made from base metals other than statues	Working or processing in which the value of the non-originating materials used does not exceed 30% of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
ex 84.08	Engines and motors excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal working and metal-rolling machines and glass working machines) and cylinders thereof	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
- (b) in respect of other products, materials and parts, the provisions of Article 4 of this Protocol determining:
 - the value of imported products
 - the value of products of undetermined origin.

	Finished products	Working or process that confers the status of originating products
No.	Description	
85.02	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
85.04	Sewing machines, including furniture specially designed for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% of the materials and parts (1) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loud-speakers; audiofrequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (2)
87.06	Parts and accessories of the motor vehicles of heading Nos 87.01 to 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

- (a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;
- (b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of this Protocol determining:
 - (i) the value of imported products,
 - (ii) the value of products of undetermined origin

(2) The application of this rule must not have the effect of allowing the exceeding of the percentage of 3% for the originating transistors laid down in List A for the same tariff heading.

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No	Description	
ex 94.01	Seats and other seats (other than those falling within heading 94.02) whether or not convertible into beds, made of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product ⁽¹⁾
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product ⁽¹⁾
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 96.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

⁽¹⁾ This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

LIST C

List of products excluded from the
scope of this Protocol

Customs Tariff Heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, 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
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: <ul style="list-style-type: none"> - acyclic - cyclanes and cyclenes, excluding azulenes - benzene, toluene, xylenes for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

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MOVEMENT CERTIFICATE

Annex V

1. Exporter (Name, full address, country) 	<p style="font-size: 1.2em; font-weight: bold;">EUR.1 No A 000.000</p> <p style="font-size: 0.8em;">See notes overleaf before completing this form</p>		
3. Consignee (Name, full address, country) (Optional) 	2. Certificate used in preferential trade between and (insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional) 	7. Remarks 		
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods 	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) Form No Customs office Issuing country or territory Date (Signature)	12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: (Signature)		

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested.	Verification carried out shows that this certificate ⁽¹⁾ <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).
<hr/> <p style="text-align: center;">(Place and date)</p> <p style="text-align: right;">Stamp</p>	<hr/> <p style="text-align: center;">(Place and date)</p> <p style="text-align: right;">Stamp</p>
<hr/> <p style="text-align: center;">(Signature)</p>	<hr/> <p style="text-align: center;">(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 alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)		EUR.1 No A 000.000		
		See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)		2. Application for a certificate to be used in preferential trade between		
		and		
		(insert appropriate countries, groups of countries or territories)		
		4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)		7. Remarks		
(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.	8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods		9. Gross weight (kg) or other measure (litres, m ³ , etc.)	10. Invoices (Optional)

DECLARATION BY THE EXPORTER

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

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

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

SUBMIT the following supporting documents (1):

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

REQUEST the issue of the attached certificate for these goods.

(Place and date)

(Signature)

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

(RECTO)
Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No		1 Form used in preferential trade between (*) and	
2 Exporter (Name, full address, country)		3 Declaration by exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.	
4 Consignee (Name, full address, country)		5 Place and date	
		6 Signature of exporter	
7 Remarks (*)		8 Country of origin (*)	9 Country of destination (*)
			10 Gross weight (kg)
11 Marks; Numbers of consignment; Description of goods		12 Authority in the exporting country (*) responsible for verification of the declaration by the exporter	

- (*) Insert the countries, groups of countries or territories concerned.
- (*) Refer to any verification already carried out by the appropriate authorities.
- (*) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.
- (*) The term 'country' means country, group of countries or territory of destination.

(VERSO)

<p>13 Request for verification</p> <p>The verification of the declaration by the exporter on the front of this form is requested (*)</p> <p>..... 19..... (Place and date) Stamp</p> <p>..... (Signature)</p>	<p>14 Result of verification</p> <p>Verification carried out shows that (1)</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate.</p> <p><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended)</p> <p>..... 19..... (Place and date) Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box.</p>
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(*) Subsequent verifications of forms EUR 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question

Instructions for the completion of form EUR. 2

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR 2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP.3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form

FINAL ACT

The plenipotentiaries of

the Council of the European Communities,

of the one part, and of

the President of the Republic of Lebanon,

of the other part,

meeting at

for the purpose of signing the Interim Agreement between the European Economic Community and the Republic of Lebanon, and the Agreement between the Member States of the European Coal and Steel Community and the Republic of Lebanon,

have, on signing these Agreements,

- adopted the following joint declarations by the Contracting Parties:

1. Joint declaration by the Contracting Parties on Article 6 (1) of the Agreement,
2. Joint declaration by the Contracting Parties on Article 9 of the Agreement.
3. Joint declaration by the Contracting Parties on agricultural products.

4. Joint declaration by the Contracting Parties on the presentation of the Agreement to GATT by the Community.

5. Declaration by the Contracting Parties on Article 15. of the Agreement.

- taken note of the following declarations :

1. Declaration by the European Economic Community on the regional application of certain provisions of the Agreement.
2. Declaration by the European Economic Community on Article 9 of the Agreement.

- and taken note of the following exchange of letters :

Exchange of letters on Articles 22 and 33 of the Agreement.

The declarations and exchange of letters listed above are annexed to this Final Act.

The Plenipotentiaries have agreed that the declarations and exchange of letters shall be subjected, in the same manner as the Agreement to any procedures that may be necessary to ensure their validity.

Joint declaration by the Contracting Parties
on Article 6 (1) of the Agreement

The Contracting Parties agree that, should the date of entry into force of the Agreement not coincide with the beginning of the calendar year, the ceilings referred to in Article 6 (1) of the Agreement will be applied pro rata.

Joint declaration by the Contracting Parties
on Article 9 of the Agreement

The Contracting Parties agree that, without prejudice to the implementation of the first subparagraph of Article 22(2) of Regulation (EEC) No 1035/72, the products listed in Article 9 of the Agreement and set out in Annex III to that Regulation shall be admitted into the Community during the period for which the reductions in duty are applicable free of quantitative restrictions and measures having equivalent effect.

Furthermore, the Contracting Parties agree that, where reference is made in the Agreement to the provisions of Articles 23 to 28 of Regulation (EEC) No 1035/72, the Community is referring to the arrangements applicable to third countries at the time of importation of the products in question.

Joint declaration by the Contracting Parties
on agricultural products

1. The Contracting Parties declare their readiness to foster, so far as their agricultural policies allow, the harmonious development of trade in agricultural products to which the Agreement does not apply.

As regards veterinary, health and plant health matters the Contracting Parties shall apply their rules in a non-discriminatory fashion and shall refrain from introducing any new measures that have the effect of unduly obstructing trade.

2. They shall examine within the Joint Commission any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.
-

Joint declaration by the Contracting Parties
on the presentation of the Agreement
to GATT by the Community

The Contracting Parties to the Agreement will consult when the provisions of the Agreement that relate to trade are presented and examined under GATT.

Declaration of the contracting parties concerning article 15

The expression "regional economic integration" mentioned in article 15 includes all the member states of the Arab League.

Declaration by the European Economic Community
on the regional application of certain
provisions of the Agreement

The European Economic Community declares that the application of any measures it may take under Articles 23 and 24 of the Agreement, in accordance with the procedure and under the arrangements set out in Article 25, or under Article 26, may be limited to one of its regions by virtue of Community rules.

Declaration by the European Economic Community
on Article 9 of the Agreement

The Community is ready to consider, in the light of the results of the Agreement and taking into account the trend of trade flows between the Community and the Mediterranean countries, an improvement of the concession accorded in Article 9, for oranges, mandarins, (including tangerines and satsumas), clomontines, wilkings and other similar citrus hybrids to take effect from marketing year 1977/78.

Exchange of letters on Articles 22 and 33 of the Agreement

Sir,

I have the honour to inform you of the following declaration by my Government on Articles 22 and 33 of the Agreement:

"The Republic of Lebanon hereby declares that in applying Articles 22 and 33 of the Agreement its undertakings do not require it to repeal laws and regulations in force insofar as they remain necessary for the protection of its essential security interests. The Lebanon will see to it that such laws and regulations are applied in such a way as to ensure compliance with Article 31(1) of the Agreement."

Please accept, Sir, the assurance of my highest consideration.

(s.)
Head of the
Lebanese delegation

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Sir,

In your letter of today's date you communicate to me a declaration by your Government on Articles 22 and 33 of the Agreement.

I have the honour to inform you of the following declaration by the European Economic Community on Articles 22 and 33 of the Agreement:

- "1. The European Economic Community notes the declaration by the Republic of Lebanon.
2. The European Economic Community expects the principles set out in the Agreement, including those in Articles 22 and 33 of the Agreement, to be put into full application.

The European Economic Community considers in particular that the application of the principle of non-discrimination should ensure the correct and smooth application of the Agreement."

Please accept, Sir, the assurance of my highest consideration

(s.)

Head of the delegation
of the European Economic Community

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FICHE FINANCIERE

établie pour le budget de l'exercice 1977

PREMIERE PARTIE : CREDIT D'INTERVENTION

(pour actions anciennes et nouvelles)

1. LIGNES BUDGETAIRES CONCERNEES

Recettes : Titre I

2. INTITULE DE LA LIGNE BUDGETAIRE

Ressources propres

3..BASE JURIDIQUE

Art. 113 du traité CEE

4. DESCRIPTION, OBJECTIF(S) ET JUSTIFICATION DE L'ACTION

Accord intérimaire entre la CEE et la République libanaise dans le cadre de la politique méditerranéenne de la Communauté.

5. CREDITS (en u.c.)

- a) L'accord prévoit des réductions tarifaires en faveur de produits exportés par le Liban vers la CEE. Pour les produits industriels, le Liban bénéficie déjà de la franchise des droits du TDC dans le cadre du système des préférences généralisées. Pour certains produits agricoles, il en découlera une diminution des recettes pour le budget communautaire, non chiffrable au stade actuel. Ces mesures entreront en vigueur au cours du 2ème semestre 1977.

DEUXIEME PARTIE : INFORMATIONS SUPPLEMENTAIRES POUR UNE ACTION NOUVELLE

6. COUT TOTAL DE L'ACTION PENDANT TOUTE LA DUREE ENVISAGEE

La diminution de recettes qui découlera de l'application de l'accord de coopération étant fonction de l'évolution des échanges entre la CEE et le Liban, ne peut faire l'objet d'une estimation significative au stade actuel.

7. INFORMATION SUR LE PERSONNEL ET SUR LES CREDITS DE FONCTIONNEMENT NECESSAIRES POUR LA REALISATION DE L'ACTION

L'action sera réalisée dans le cadre du tableau des effectifs de la Commission.