



I have the honour to send you herewith the English versions of these documents. The texts in the other languages will be settled by the legal and linguistic revision procedure.

I should be grateful if you would confirm your agreement with the content of this letter.

Please accept, Your Excellency, the assurance of my highest consideration.

Pierre Duchâteau

Director

Head of the Community Delegation

PERMANENT DELEGATION  
OF THE REPUBLIC OF CYPRUS  
TO THE EUROPEAN ECONOMIC COMMUNITY

29 June 1977

Sir,

I have the honour to acknowledge receipt of your letter of today's date in which you inform me as follows:

"On 22 June 1977 the Community delegation and the Cypriot delegation, meeting in Brussels to negotiate the Protocols to the Association Agreement between the European Economic Community and the Republic of Cyprus, recorded their agreement ad referendum on the following texts, which will be submitted to the authorities of the two delegations for approval:

Additional Protocol to the Agreement establishing an association between the European Economic Community and the Republic of Cyprus containing measures to extend the first stage of the said Agreement and establish cooperation;

Exchange of Letters concerning agricultural products;

Protocol on the definition of the concept of "originating products" and methods of administrative cooperation;

Financial Protocol and three Declarations.

Mr. Pierre Duchâteau  
Director  
Head of the Community Delegation  
Rue de la Loi, 200  
1049 - BRUSSELS

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I should be grateful if you would confirm your agreement with the content of this letter."

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Titos Phanos

Ambassador

Permanent Delegate to the EEC

**COUNCIL REGULATION (EEC) No**  
of

concluding the Financial Protocol and the additional Protocol  
to the Agreement establishing an association between the  
European Economic Community and the Republic of Cyprus.

**THE COUNCIL OF THE EUROPEAN  
COMMUNITIES,**

Having regard to the Treaty  
establishing the European  
Economic Community, and in  
particular Article 238 thereof,

Having regard to the recommendation  
from the Commission,

Having regard to the Opinion of the  
European Parliament,

Whereas the additional Protocol to  
the Agreement establishing an  
association between the European  
Economic Community and the Republic  
of Cyprus and a Financial Protocol  
should be concluded and the  
Declarations and the Exchange of  
letters annexed to the Final Act  
should be approved,

**HAS ADOPTED THIS REGULATION:**

**Article 1**

The additional Protocol to the  
Agreement establishing an association  
between the European Economic

Community and the Republic of  
Cyprus, the Financial Protocol and  
the Declarations and the Exchange  
of Letters annexed to the Final  
Act are hereby concluded, approved  
and confirmed on behalf of the  
Community.

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

**Article 2**

The President of the Council, shall, as  
far as the Community is concerned, give  
the notification provided for in  
Article 17 of the additional Protocol  
to the Agreement establishing an  
association between the European  
Economic Community and the Republic  
of Cyprus.

The President of the Council, shall, as  
far as the Community is concerned, take  
the necessary measures concerning the  
exchange of the act of notification of  
conclusion provided for in Article 18  
of the Financial Protocol (1)

**Article 3**

This Regulation shall enter into force  
on the third day following its publica-  
tion in the Official Journal of the  
European Communities.

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(1) The dates of entry into force of the  
two Protocols will be published 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

ADDITIONAL PROTOCOL  
TO THE AGREEMENT  
ESTABLISHING AN ASSOCIATION BETWEEN  
THE EUROPEAN ECONOMIC COMMUNITY  
AND THE REPUBLIC OF CYPRUS.

ADDITIONAL PROTOCOL  
TO THE AGREEMENT  
ESTABLISHING AN ASSOCIATION BETWEEN  
THE EUROPEAN ECONOMIC COMMUNITY  
AND THE REPUBLIC OF CYPRUS

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The Council of the European Communities  
of the one part,  
the Government of the Republic of Cyprus  
of the other part,

have decided to extend the first stage of the Agreement establishing  
an association between the European Community and the Republic  
of Cyprus, signed in Brussels on 19 December 1972, and to  
include therein supplementary measures to reinforce and extend  
economic relations existing under that Agreement, and to this  
end have designated as their Plenipotentiaries:

The Council of the European Communities:

The Government of the Republic of Cyprus:

Who, having exchanged their full powers, found in good and due form,

Have agreed as follows:



## Title I

### TRADE

#### Article One

1. The first stage of the Agreement establishing an association between the European Economic Community and the Republic of Cyprus is hereby extended until 31 December 1979.
2. Negotiations are provided for during the twelve months preceding the expiry of the first stage, with a view to defining the content of the second stage in accordance with the provisions of the Agreement.

#### Article 2

The provisions governing the first stage of the Agreement establishing an association between the European Economic Community and the Republic of Cyprus, including those of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and the Republic of Cyprus, signed on 19 December 1972, shall be supplemented by the following provisions.

#### Article 3

1. The Products originating in Cyprus, other than those listed in Annex II to the Treaty establishing the European Economic Community and other than those contained in Lists A and B of Annex I to the Agreement and those referred to in Article 4 of this Protocol, shall be exempt from payment of customs duty on entry into the Community, subject to the special provisions of Article 5 of this Protocol.

2. Article 4 of Annex I to the Agreement shall be replaced by the following text:

For the following goods obtained from the processing of agricultural products, the reduction referred to in Article 3 of this Protocol shall be applied to the fixed component of the charge levied on imports of those goods into the Community:

<u>GCT Heading No</u>	<u>Description of goods</u>
19.03	Macaroni, spaghetti and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion

3. The products falling within the following tariff headings shall be added to List A of Annex I to the Agreement:

<u>GCT Heading No</u>	<u>Description of goods</u>
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

Article 4

The following products, originating in Cyprus, shall on entry into the Community be subject to the customs duty indicated in respect of each:

<u>CCT Heading No</u>	<u>Description of goods</u>	<u>Rate of customs duty</u>
22.03	Beer made from malt	7.2%
21.05	Soups and broths, in liquid solid or powder form; homogenised composite food preparations:  A. Soups and broths, in liquid, solid or powder form.	5.4%

Article 5.

1. Article 2 of annexe I to the Agreement shall be replaced by the following text:

For the products listed below, originating in Cyprus, the Community shall open, annual Community tariff quotas free of customs duties for the volumes indicated:

<u>CCT Heading No</u>	<u>Description of goods</u>	<u>Annual Community tariff quota</u>
56.04	Man-made fibres, (discontinuous or waste), carded, combed or otherwise prepared for spinning	100 T.
61.01	Men's and boys' outer garments	500 T.

2. If the Protocol does not enter into force at the beginning of the calendar year, the quotas referred to in paragraph 1 shall be opened pro rata temporis.

Article 6.

For the products covered by Article 59(1)(b) of the Act of Accession, the provisions of Article 4 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and the Republic of Cyprus shall remain applicable until 31 December 1977.

Article 7.

1. The customs duties and taxes having equivalent effect applicable on the importation into Cyprus of products originating in the Community, other than those mentioned in Lists A and B, shall be those of the General Customs Tariff of Cyprus reduced as from the 1 July 1978, by 35%.
2. For the products mentioned in List A, the customs duties and taxes having equivalent effect applicable on the importation into Cyprus of products originating in the Community, shall be those of the General Customs Tariff of Cyprus reduced, as from 1 July 1978, by 20%.
3. For the products mentioned in list B, the customs duties and taxes having equivalent effect applicable on importation into Cyprus of products originating in the Community shall be those of General Customs Tariff of Cyprus reduced by the rates indicated in respect of each position.

Article 8.

Should the nomenclature of the customs tariffs of the Contracting Parties be changed in respect of products referred to in the Agreement, the Association Council may adapt the tariff nomenclature of those products as it appears in the Agreement.

## Title II

## RULES OF ORIGIN

Article 9.

The Protocol annexed hereto replaces the Protocol concerning the definition of the concept of 'originating' products and methods of administrative cooperation referred to in Article 17 of the Agreement.

## Title III

## COOPERATION

Article 10.

The Community and Cyprus shall institute cooperation with the aim of contributing to the development of Cyprus by efforts complementary to those made by Cyprus itself and of strengthening existing economic links on as broad a basis as possible for their mutual benefit.

Article 11.

In order to achieve the cooperation referred to in Article 10, account shall be taken, in particular, of the following:

- the objectives and priorities of Cyprus's development plans and programmes;
- the importance of schemes into which different operations are integrated;
- the importance of promoting regional cooperation between Cyprus and other States.

Article 12.

The purpose of cooperation between the Community and Cyprus shall be to promote, in particular:

- participation by the Community in the efforts made by Cyprus to develop its production and economic infrastructure in order to diversify its economic structure. Such participation should be connected in particular, with the industrialization of Cyprus and the modernization of its agriculture
  
- the marketing and sales promotion of products exported by Cyprus;
  
- industrial cooperation aimed at boosting the industrial production of Cyprus, in particular through projects, programmes and studies designed to:
  - encourage participation by the Community in the implementation of Cyprus's industrial development programmes;
  - foster the organization of contacts and meetings between Cyprus and Community industrial policy-makers, promoters and firms in order to promote the establishment of new-style industrial relations in conformity with the aims of the Agreement;
  - facilitate access by Cyprus to technological knowhow suited to its specific needs;
  - eliminate non-tariff and non-quota barriers likely to impede access to either market;
  - encourage the development and diversification of industry in Cyprus and in particular the establishment of new industrial and trade links between the industries and firms of the Member States and those of Cyprus;

- cooperation in the fields of science, technology and the protection of the environment;
- the encouragement and facilitation of private investments which are in the mutual interest of the parties;
- exchange of information on the economic and financial situation, and on the trend thereof, as required for the proper functioning of the Agreement.

#### Article 13

1. The Association Council shall define periodically the guidelines of cooperation for the purpose of attaining the objectives set out in the Agreement.
2. The Association Council shall be responsible for seeking ways and means of establishing cooperation in the areas defined in Article 12. To that end it is empowered to make decisions.

#### Article 14

The Community shall participate in the financing of projects to promote the development of Cyprus under the conditions laid down in the Financial Protocol.

#### Article 15

The Contracting Parties shall facilitate the proper performance of cooperation and investment contracts which are of interest to both parties and come within the framework of the Agreement.

#### Title IV

#### GENERAL AND FINAL PROVISIONS

#### Article 16

This Protocol and the Annexes form an integral part of the Agreement establishing an association between the European Economic Community and Cyprus.

Article 17.

1. This Protocol shall be subject to ratification, acceptance or approval, in accordance with the procedures of the Contracting Parties, who shall notify each other of the completion of the procedures necessary to that end.

2. This Protocol shall enter into force on the first day of the second month following the date on which the notifications referred to in paragraph 1 have been effected.

Article 18.

This Protocol is drawn up in two copies in the Danish, Dutch, English, French, German and Italian languages, each of these texts being equally authentic.



L I S T E A.

relating to article 7 paragraph 2

Cyprus Tariff Heading	Description of goods
01.05.10	Day-old chicks
03.01.10	Fry fish ("marida") during the period from Oktober to March both inclusive
07.01.90	Other
07.02	Vegetables (whether or not cooked), preserved by freezing
07.03.90	Other
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared
08.01.10	Bananas, fresh
08.01.20	Coconuts, Brazil nuts, cashew nuts, fresh or dried
08.01.90	Other dried fruit
08.03.90	Dried figs
08.04.90	Dried grapes
08.05	Nuts other than those falling within Heading n° 08.01, fresh or dried, shelled or not
08.12	Fruit, dried, other than that falling within Heading n° 08.01, 08.02, 08.03, 08.04 or 08.05
11.01.11	Plain flour with no added substance, in containers of not less than 20 okes gross weight
11.01.19	Other
11.01.90	Other
11.02.10	Groats and meal of wheat or of meslin
11.01.20	Cereal groats and meal, other
11.03	Flours of the leguminous vegetables falling within Heading n° 07.05
12.01.10	Groundnuts (peanuts)
12.01.20	Sesame seed
12.02.10	Groundnut meal

Group 5  
Duff  
ending

Description of goods

13.02.10	Mastic gum or resin
15.02	Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent extracted fats (including "premier jus") obtained from those unrendered fats
15.03	Lard stearin, eleostearin and tallow stearin, lard oil, oleo-poil and tallow oil, not emulsified or mixed or prepared in any way
15.04	Fats and oils, of fish and marine mammals, whether or not refined
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including meat's-foot oil and fats from bones or waste)
15.07.19	Other
15.07.99	Other
15.09	Degras
15.13.10	Margarine
16.02.99	Other
18.05.10	In retail packages
18.06.11	In retail packages
19.03	Macaroni, spaghetti and similar products
20.01.20	Vegetables (excluding olives and capers), not in airtight containers
20.02.29	Other
20.02.88	Other
20.07.11	Without added sugar, in containers other than for retail sale
21.07.49	Other, preserved by freezing
27.07.10	Benzole, xylene and solvent naphta
27.09.90	Other
27.10.10	Petroleum partly refined, including topped crudes
27.10.21	Aviation spirit
27.10.29	Other
29.01.10	Benzene, xylene (mixed isomers) ; pentanes, hexanes, heptanes, octanes, octadecanes
29;16.10	Citric acid

Cyprus  
Tariff  
Heading

Description of goods

35.05.20	Laundry starch in retail packages
35.05.90	Other
37.05.10	Film and slides
38.09.10	Wood tar and wood creosote
38.10.20	Wood and vegetable pitch
38.11.11	In liquid form or in self-sprayers (aerosols)
38.11.19	Other
44.03.20	Pit-props
44.04.10	Pit-props and other mine timber
44.07	Railway or tramway sleepers of wood
44.22.20	Barrels of a capacity not exceeding ten oke
44.25.20	Boot and shoe lasts
48.07.92	Packing and wrapping paper, including wrapping tissue, lithographed illustrated or otherwise printed, other than impregnated or coated
48.16.10	Two-ply (or more) paper bags of an area not less than 1.5 square feet
73.18.23	Black, welded, of an interval diameter of one to four inches (both inclusive)
73.18.24	Galvanised welded of an interval diameter of one to four inches (both inclusive)
73.23.11	307 X 408 (3 7/16 X 4 8/16 inches)
73.23.19	401 X 411 (4 1/16 X 4 11/16 inches)
73.31.10	Wire nails
73.36.10	Space gas heaters
73.36.20	Stoves for bath-geysers
73.36.90	Other
73.39.10	Iron or steel wool
74.14.10	Wire nails
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper
75.06.50	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof

No.  
Tariff  
Heading

Description of goods

- |          |  |
|----------|--|
| 72.08.91 | Wire nails   |
| 72.02.10 | Bars, rods, angles, shapes and sections, polished or anodised  |
| 72.15.20 | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof |
| 74.16.21 | Wire nails   |
| 84.17.90 | Instantaneous or storage water heaters, non electrical   |
| 84.56.10 | Concrete mixers of a capacity 10 cub. ft. or less  |
| 84.12.20 | Space heaters  |
| 84.12.30 | Stoves, ovens, grills, grates, ranges and the like ; other water heaters.  |

L I S T E B.

relating to article 7 paragraph 3

Cyprus Tariff Heading	Description of goods	Rate of reduction %
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked :	
10	Bacon	16.6
	Ham and other pigmeat :	
29	Other	20
04.04	Cheese and curd	33.3
09.01	Coffee, whether or not roasted or freed of caffeine ; coffee husks and skins ; coffee substitutes containing coffee in any proportion :	
	Coffee and coffee substitutes containing coffee :	
19	Other	22.2
09.10	Thyme, saffron and bay leaves ; other spices	4.8
16.01	Sausages and the like, of meat, meat offal or animal blood	16.6
17.04	Sugar confectionery, not containing cocoa :	
90	Other	14.3
18.06	Chocolate and other food preparations containing cocoa :	
90	Other	14.3
19.05	Prepared foods obtained by swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) :	
90	Other	28.6
19.08	Pastry, biscuits, cakes and other fine bakers'wares whether or not containing cocoa in any proportion :	
10	Biscuits and cakes	18.6
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containin salt, spices or mustard :	
	Vegetables (excluding olives and capers), in airtight containers, as follows :	
11	Peas, artichokes, carrots, beans, gherkins, cucumbers, cauliflowers, onions, marrow, beetroot and tomatoes	20.0
19	Other	18.6

Cyprus Tariff Heading	Description of goods	Rate of reduction %
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid :	
50	Peas, artichokes, carrots, beans, gherkins, cucumbers, spinach, cauliflower, onions, marrows, beetroot and tomatoes, in airtight containers	15.4
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit :	
10	Groundnuts and other edible nuts, salted or otherwise processed	28.6
21.02	Extracts, essences or concentrates, of coffee, tea or mate ; preparations with a basis of those extracts, essences or concentrates :	
10	Extracts, essences or concentrates, of coffee and preparations with a basis of those extracts, essences or concentrates	16.6
21.04	Sauces : mixed condiments and mixed seasonings :	
10	Tomato sauces and ketchup ; flavoured salts	15.4
90	Other	20
21.07	Food preparations not elsewhere specified or includes :	
20	Ice cream, ice cream powder and other preparations suitable for the manufacture of ice cream	11.8
30	Table jellies	16.6
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juice falling within heading n° 20.07	20
22.03	Beer made from malt	10.5
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	4.8
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :	
10	Sprakling wine	6.7
90	Other	7.1
22.06	Vermouths and other wines of fresh grapes, flavoured with aromatic extracts	7.1
22.07	Other fermented beverages (for example, cider, perry and mead)	10.4

Cyprus Tariff Heading	Description of goods	Rate of adoption %
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140 proof or higher ; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	18.2
22.09	Spirits (other than those of heading n° 22.08); liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :	
10	In bottles, of a strength not exceeding 80 % of proof spirit	7.1
90	Other	6.7
22.10	Vinegar and substitutes of vinegar	15.4
24.02	Manufactured tobacco ; tobacco extracts and essences :	
20	Cigarettes, including the weight of cigarette paper, mouth pieces and filters	1.6
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride ; salt liquors; sea water :	
90	Other	9.1
32.09	Varnishes and lacquers ; distempers ; prepared water pigments of the kind use for finishing leather ; paints and enamel ; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media ; stamping foils ; dyes and other colouring matter in forms or packings of a kind sold by retail :	
10	Distempers	11.1
90	Other	2.8
32.12	Glaziers'putty ; grafting putty ; painters'fillings ; non-refractory surfacing preparations ; stopping, sealing and similar mastics, including resin mastics and cements	6.
33.06	Perfumery, cosmetics and toilet preparations :	
90	Other	28.6
34.01	Soap ; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap :	
90	Other	13.1

Cyprus Tariff Heading	Description of goods	Rate of reduction %
34.02	Organic surfactive agents ; surface-active preparations and washing preparations, whether or not containing soap :	
10	Surface-active preparations and washing preparations whether or not containing soap	13.8
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading n° 34.04	23.5
36.06	Matches (excluding Bengal matches) :	
10	In boxes exceeding 50 but not exceeding 65 matches	33.
90	Other	30.8
39.07	Articles of materials of the kinds described in headings nos 39.01 to 39.06 :	
	Sanitary fixtures and fittings :	
11	Lavatory seats and cover, baths and chamberspots	28.6
	Other articles :	
92	Beads, imitation pearls, imitation precious stones and other articles of personal adornment	14.8
93	Decorative articles for domestic use ; jewel boxes, bonbonnières, lipstick holders, and similar articles	20
96	Other articles for domestic use	22.2
42.02	Travel goods (for example, trunks, suitcases, 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 :	
29	Other	20
90	Other articles	20
42.03	Articles of apparel and clothing accessories, of leather or of composition leather :	
10	Coats and other clothing ; gloves and mittens	18.4
90	Other	14.8



Cyprus Tariff Heading	Description of goods	Rate of reduction
42.05	Other articles of leather or of composition leather :	
10	Fancy goods	10.0
90	Other	29.6
44.13	Wood (including blocks, strips and friezers for parquet or wood block flooring, not assembled) planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre beaded or the like, but not further manufactured :	
10	Blocks, strips and friezers for parquet or wood block flooring not assembled	27.5
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry :	
10	Strips, parquet	23.7
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels) :	
20	Assembled parquet flooring panels	23.
90	Other	23.5
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading n° 46.01 or 46.02 ; articles of loofah :	
20	Shopping bags, travelling bags, travelling cases and similar articles	20
48.16	Boxes, bags and other packing containers, of paper or paperboard	
20	Cigarette packets	23.
48.18	Registers, exercise books, note books, memorandum blocks, other books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book covers, of paper or paperboard :	
90	Other	20
48.19	Paper or paperboard labels, whether or not printed or gummed :	
90	Other	20

Cyprus Tariff heading	Description of goods	Rate of reduction %
49.09	Picture postcard, Christmas, and other picture greeting cards, printed by any process with or without trimmings	16
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	20
49.11	Other printed matter, including printed pictures and photographs :	
90	Other	20
55.08	Terry towelling and similar terry fabrics, of cotton :	
90	Other	28.6
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamie" rugs and the like (made up or not) :	
10	Bath-mats	28.6
58.09	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 :	
20	Other mechanically made lace, and all handmade lace in the piece, in strips or in motifs	20
58.10	Embroidery, in the piece, in strips or in motifs :	
90	Other	20
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised :	
90	Other	16.7
60.04	Undergarments, knitted or crocheted, not elastic nor rubberised :	14.8
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :	
10	Outer garments	14.8
90	Other v	14.8
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) :	
30	Gloves, mittens and mitts : clothins, outer	19.2
90	Other	14.8
61.01	Men's and boy's outer garments	14.8
61.02	Women's, girl's and infants' outer garments	14.8

Cyprus Tariff Heading	Description of goods	Rate of reduction
61.03	Men's and boy's under garments, including collars, shirt fronts and cuffs :	
10	Shirts and pyjamas	14
61.04	Women's, girl's and infants' under garments	
10	Shirts and pyjamas	14
61.05	Handkerchiefs	14
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	14
61.07	Ties, bow ties and cravats	14
61.09	Corsets, corset-belts, brassieres, braces suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	14
62.01	Travelling rugs and blankets :	
90	Other	20.6
62.02	Bed linen, table linen, toilet linen and kitchen linen ; curtains and other furnishing articles :	
	Bed, table, toilet and kitchen linen :	
11	Made directly of lace without cutting or sewing	20
12	Embroidered	14
13	Hand, face and bath towels, tablecloths, table and kitchen towels and napkins	20.6
62.05	Other made up textile articles (including dress patterns) :	
10	Watch straps ; boot, shoe, corset etc., laces with fitted ends	14
64.01	Footwear with outer soles and uppers of rubber or artificial / plastic material :	
90	Other	15.4
64.02	Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading n° 64.01) with outer soles of rubber or artificial plastic material :	
20	Slippers and house footwear, other than with uppers of rubber ; other footwear with uppers wholly or mainly of leather or textile material	7.9
90	Other	15.4

Cyprus tariff Heading	Description of goods	Rate of reduction %
64.03	Footwear with outer soles of wood or cork :	
20	Slippers and house footwear, other than with uppers of rubber ; other footwear with uppers wholly or mainly of leather or textile material	7.9
90	Other	15.4
64.04	Footwear with outer soles of other materials :	
20	Slippers and house footwear, other than with uppers of rubber ; other footwear with uppers wholly or mainly of leather or textile material	7.9
90	Other	15.4
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal :	
10	Heels and soles of natural leather	28.6
20	Prepared parts of footwear(excluding heels of all materials and soles of natural leather)	20
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	26.5
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	26.5
65.06	Other headgear, whether or not lined or trimmed :	
90	Other	26.5
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes of other kinds of pottery :	
91	Of ordinary baked clay	16.6
69.13	Statuettes and other ornaments, and articles of personal adornment ; articles of furniture :	
10	Decorative plates, pots, urns and vases, statues and statuettes, cigarette cases and similar decorative articles, other than of ordinary baked clay	25
69.14	Other articles :	
10	Of ordinary baked clay	16.6
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	9.3

Cyprus Tariff Heading	Description of goods	Rate of reduction
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading n° 71.12 :	
10	Silver tableware not incorporating precious or semi-precious stones	9.3
90	Other	9.3
71.14	Other articles of precious metal or rolled precious metal	9.3
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	9.3
71.16	Imitation jewellery	9.3
73.18	Tubes and pipes and blanks thereof, of iron (other than of cast iron) or stell, excluding high-pressure hydro electric conduits :	
92	Black welded of an internal diameter of 1/2 to 1 inch	28.6
93	Galvanised welded of an internal diameter of 1/2 to 1 inch	28.6
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire :	
20	Wire fencing, wire netting	25
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware of iron or steel :	
	Domestic articles and parts thereof :	
12	Buckets	25
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	28.6
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing+ accessories, of base metal :	
10	Crown corks ; bottle stoppers	25
85.04	Electric accumulators :	
10	Other than traction type, for motor vehicles	20

Cyprus Tariff Heading	Description of goods	Rate of reduction %
92.12	Gramophone records and other sound or similar recording ; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording :	
90	Other	15.6
93.07	Bombs, grenades, torpedoes, mines, guided weapons and mis- siles and similar munitions of war, and parts thereof ; ammunition and parts thereof, including cartridge wads ; lead shot prepared for ammunition :	
10	Sporting ammunition	10.7
94.01	Chairs and other seats (other than those falling within head- ing n° 94.02), whether or not convertible into beds, and parts thereof :	
91	Of wood	13.8
99	Other	14.8
94.03	Other furniture and parts thereof :	
91	Of wood	13.8
99	Other	14.8
94.04	Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not cov- ered (for example, mattresses, quilts, eiderdowns, cushions pouffes and pillows) :	
90	Other	14.8
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and wisks), with or without handles :	
10	Brooms wholly or partly made from broom-corn ; brushes, sweep- ing wholly or partly made of vegetable fibres	25
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 :	
20	Mops and mop heads	25
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor-cars) ; doll's prams and doll's push chairs	16.6

Cyprus Tariff Heading	Description of goods	Rate of reduction %
97.02	Dolls	16.6
97.03	Other toys, working models of a kind used for recreational purposes	16.6
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs ; blanks and parts of such articles :	
90	Other	18.2
98.02	Slide fasteners and parts thereof :	
90	Other	14.8

Exchange of Letters relating to scientific and  
technological cooperation and the protection of  
the environment

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Sir,

Further to the wishes expressed by the Cypriot delegation at the negotiations which have ended in a Protocol being concluded today between the European Economic Community and Cyprus, I have the honour to inform you, on behalf of the Member States of the European Economic Community, that the latter are ready to examine on a case-by-case basis the possibility of Cyprus having access to the results of the research programmes carried out by the Member States of the Community or by the latter in collaboration with other third countries in the fields of science, technology and the protection of the environment.

I should be grateful if you would acknowledge receipt of this letter.

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



**Sir,**

You were good enough to make the following communication to me in your letter of today's date:

"Further to the wishes expressed by the Cypriot delegation at the negotiations which have ended in a Protocol being concluded today between the European Economic Community and Cyprus, I have the honour to inform you, on behalf of the Member States of the European Economic Community, that the latter are ready to examine on a case-by-case basis the possibility of Cyprus having access to the results of the research programmes carried out by the Member States of the Community or by the latter in collaboration with other third countries in the fields of science, technology and the protection of the environment.

I should be grateful if you would acknowledge receipt of this letter."

I have the honour to acknowledge receipt of that letter.

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

**Exchange of letters concerning agricultural  
products**

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**Sir,**

In accordance with the declaration by the Community, annexed to the Agreement establishing an Association between the European Economic Community and the Republic of Cyprus, on agricultural products and with the spirit of its policy of an overall approach to the Mediterranean, the Community undertakes to make every effort to ensure that negotiations on the agricultural aspect can take place in time to enable any provisions resulting from those negotiations to enter into force on 1st January 1978.

I should be grateful if you would acknowledge receipt of this letter.

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

**Head of the Community delegation**

Sir,

You were good enough to make the following communication to me in your letter of today's date:

"In accordance with the declaration by the Community, annexed to the Agreement establishing an Association between the European Economic Community and the Republic of Cyprus, on agricultural products and with the spirit of its policy of an overall approach to the Mediterranean, the Community undertakes to make every effort to ensure that negotiations on the agricultural aspect can take place in time to enable any provisions resulting from those negotiations to enter into force on 1st January 1978.

I should be grateful if you would acknowledge receipt of this letter."

I have the honour to acknowledge receipt of that letter.

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

Head of the Cyprus  
delegation

**FINANCIAL PROTOCOL**

**FINANCIAL PROTOCOL**

**HIS MAJESTY THE KING OF THE BELGIANS,**

**HER MAJESTY THE QUEEN OF DENMARK,**

**THE PRESIDENT OF THE FEDERAL REPUBLIC OF GERMANY,**

**THE PRESIDENT OF THE FRENCH REPUBLIC,**

**THE PRESIDENT OF IRELAND,**

**THE PRESIDENT OF THE ITALIAN REPUBLIC,**

**HIS ROYAL HIGHNESS THE GRAND DUKE OF LUXEMBOURG,**

**HER MAJESTY THE QUEEN OF THE NETHERLANDS,**

**HER MAJESTY THE QUEEN OF THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND,**

**and**

**THE COUNCIL OF THE EUROPEAN COMMUNITIES,**

**of the one part, and**

**THE PRESIDENT OF THE REPUBLIC OF CYPRUS**

**of the other part,**

**CONSCIOUS of the need to promote the development of the Cypriot economy of  
the one part and with a view to facilitating the pursuit of the objectives  
of the Agreement establishing an association between the European Economic  
Community and Cyprus of the other part,**

**HAVE DESIGNATED as their Plenipotentiaries:**

**HIS MAJESTY THE KING OF THE BELGIANS,**

**HER MAJESTY THE QUEEN OF DENMARK,**

**THE PRESIDENT OF THE FEDERAL REPUBLIC OF GERMANY,**

THE PRESIDENT OF THE FRENCH REPUBLIC,

THE PRESIDENT OF IRELAND,

THE PRESIDENT OF THE ITALIAN REPUBLIC,

HIS ROYAL HIGHNESS THE GRAND DUKE OF LUXEMBOURG,

HER MAJESTY THE QUEEN OF THE NETHERLANDS,

HER MAJESTY THE QUEEN OF THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND,

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

THE PRESIDENT OF THE REPUBLIC OF CYPRUS

WHO, having exchanged their full powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

## ARTICLE 1

The Community shall participate, within the framework of financial and technical co-operation, in the financing of projects designed to contribute to the economic and social development of Cyprus.

## ARTICLE 2

1. For the purposes specified in Article 1, and for a period expiring five years after the entry into force of this Protocol, an aggregate amount of 30 million units of account may be committed as follows:

(a) 20 million units of account in the form of loans from the European Investment Bank, hereinafter called the "Bank", granted from its own resources on the terms set out in its statute;

(b) 4 million units of account in the form of loans on special terms;

(c) 6 million units of account in the form of grants.

Provision may be made for contributions to risk capital formation, to be charged against the amount shown in (b).

2. The loans referred to in paragraph 1(a) shall generally be combined with interest rate subsidies of 2% maximum financed by means of the funds shown in paragraph 1(c).

### ARTICLE 3

1. The amount fixed in Article 2 shall be used for the financing or part-financing of projects such as:
  - capital projects in the fields of production and infrastructure, aimed in particular at diversifying the economic structure of Cyprus and, especially, at promoting its industrialization and the modernization of its agriculture.
  - technical co-operation as a preliminary or complement to capital projects and, as a corollary, technical co-operation schemes in the field of training.
2. Community aids shall be used to cover costs necessarily incurred in carrying out approved projects or schemes. They may not be used to cover current administrative, maintenance or operational expenditure.

### ARTICLE 4

1. Capital projects shall be eligible for financing either by loans from the Bank, combined with interest rate subsidies on the terms set out in Article 2, or by loans on special terms, or by a combination of these two means.
2. Technical co-operation shall normally be financed by grants.

### ARTICLE 5

1. The amounts to be committed each year for each of the various forms of aid shall be distributed as evenly as possible throughout the period of application of this Protocol. During the initial period of application, however, a proportionately higher amount may, within reasonable limits, be committed.



2. Any funds not committed by the end of the fifth year, following the entry into force of the Protocol shall be used, until exhausted, in accordance with the same arrangements as provided for in this Protocol.

#### ARTICLE 6

1. Loans granted by the Bank from its own resources shall be combined with terms as to duration established on the basis of the economic and financial characteristics of the projects for which such loans are intended. The interest rate shall be that applied by the Bank at the time of signature of each loan contract, subject to the interest rate subsidy referred to in Article 2(2).
2. Loans on special terms shall be granted for 40 years with a grace period of 10 years. The interest rate shall be fixed at 1%.
3. The loans may be granted through the intermediary of the State or appropriate Cypriot public bodies, on condition that they onlend the amounts to the recipients on terms decided, by agreement with the Community, on the basis of the economic and financial characteristics of the projects.

#### ARTICLE 7

Aid contributed by the Community for the execution of certain projects may, with the agreement of Cyprus, take the form of co-financing in which, in particular, credit and development bodies and institutions of Cyprus, of Member States or of third States or international finance organizations would take part.

## ARTICLE 8

The following shall be eligible for financial and technical co-operation:

(a) in general:

- the State of Cyprus:

(b) with the agreement of the State of Cyprus, for project or measures approved by it:

- Cypriot official development agencies;

- private agencies working in Cyprus for economic and social development;

- firms, carrying on their activities in accordance with the methods of industrial and business management, which are set up as companies or firms under Cypriot law;

- groups of producers that are nationals of Cyprus, and exceptionally, where no such groups exist, the producers themselves;

- scholarship holders and trainees sent by Cyprus under the training schemes referred to in Article 3.

## ARTICLE 9

1. On the entry into force of this Protocol, the Community and Cyprus shall establish by mutual agreement the specific objectives of financial and technical co-operation, by reference to the priorities set by Cyprus's development plan.

These objectives may be reviewed by mutual agreement to take account of changes in Cyprus's economic situation or in the objectives and priorities set by its development plan.

.../...

2. Within the framework established pursuant to paragraph 1, financial and technical co-operation shall apply to projects and measures drawn up by Cyprus or by other beneficiaries approved by that country.

#### ARTICLE 10

1. For each request for financial aid under this Protocol, a dossier shall be submitted to the Community by the beneficiary referred to in Article 8(a) or, with the agreement of Cyprus, by those referred to in Article 8(b).
2. The Community shall appraise the requests for financing in collaboration with the State of Cyprus and the beneficiaries in accordance with the objectives set out in Article 9(1) and shall inform them of the decisions taken on such requests.

#### ARTICLE 11

The execution, management and maintenance of works that are the subject of financing under this Protocol shall be the responsibility of Cyprus or the other beneficiaries referred to in Article 8 of this Protocol.

The Community shall ensure that this financial aid is expended in accordance with the agreed allocations and to the best economic advantage.

#### ARTICLE 12

1. As regards projects and measures financed by the Community, participation in tendering procedures and other procedures for the award of contracts shall be open, on equal terms, to all natural or legal persons of Cyprus and of the Member States.

2. To promote participation by Cypriot firms in the performance of contracts, an accelerated procedure for issuing invitations to tender involving shorter time limits for the submission of tenders may be used after approval by the relevant Community body where the works in question, because of their scale, are mainly of interest to Cypriot firms.

This accelerated procedure may be used for invitations to tender estimated at less than 1 million units of account.

3. Where the relevant Community body considers it useful, participation by other countries in contracts financed by the Community may be authorized exceptionally on a case-by-case basis.

Participation by third countries may also be authorized on the same conditions where the Community is financing schemes jointly with other sources of funds.

#### ARTICLE 13

Cyprus shall apply to contracts awarded for the execution of projects or measures financed by the Community fiscal and customs arrangements as favourable as those applied in respect of other international organizations.

#### ARTICLE 14

Where a loan is granted to a beneficiary other than the State of Cyprus, the provision of a guarantee by the latter or of other guarantees considered adequate may be required by the Community as a condition of the grant of the loan.

ARTICLE 15

Throughout the duration of the loans granted pursuant to this Protocol, Cyprus shall undertake to make available to debtors, beneficiaries or guarantors of such loans the foreign currency necessary for the payment of interest and commission and the repayment of principal.

ARTICLE 16

The results of financial and technical co-operation shall be examined annually by the Association Council.

ARTICLE 17

This Protocol forms an integral part of the Agreement establishing an association between the European Economic Community and Cyprus.

ARTICLE 18

1. This Protocol shall require ratification, acceptance or approval in accordance with the procedures in force in each of the signatory States and the European Economic Community. The acts necessary for this purpose shall be exchanged at Brussels.
2. This Protocol shall enter into force on the first day of the second month following the date on which the exchange of acts referred to in paragraph 1 is carried out.

ARTICLE 19

This Protocol is drawn up in two copies in the Danish, Dutch, English, French, German and Italian languages, each of these texts being equally authentic.

Declaration by the European Economic Community on  
Article 2 of the Financial Protocol

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1. The unit of account used to express the amounts specified in Article 2 of the Financial Protocol is defined as the sum of the following amounts in the currencies of the Member States of the Community:

German mark	0.828
Pound sterling	0.0885
French franc	1.15
Italian Lira	109
Dutch guilder	0.286
Belgian franc	3.66
Luxembourg franc	0.14
Danish krone	0.217
Irish pound	0.00759.

2. The value of the unit of account in any given currency is equal to the equivalent in that currency of the sum of the amounts of currency referred to in paragraph 1. It is calculated by the Commission using daily market exchange rates.

The daily values of the unit of account in the various national currencies are made available every day and are published periodically in the Official Journal of the European Communities.

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DECLARATION BY THE REPRESENTATIVE OF THE GOVERNMENT  
OF THE FEDERAL REPUBLIC OF GERMANY  
ON THE APPLICATION OF THE FINANCIAL PROTOCOL TO BERLIN

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The Financial Protocol shall equally apply to Land Berlin unless, within a period of three months from the entry into force of the said Protocol, the Government of the Federal Republic of Germany has made a declaration to the contrary to the other Contracting Parties.

**DECLARATION BY THE REPRESENTATIVE OF THE GOVERNMENT  
OF THE FEDERAL REPUBLIC OF GERMANY  
ON THE DEFINITION OF GERMAN NATIONALITY**

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Every German person, within the meaning of the basic constitutional Law applying in the Federal Republic of Germany, is considered as a national of the Federal Republic of Germany.



FINAL ACT

The Plenipotentiaries of:

His Majesty the King of the Belgians,

Her Majesty the Queen of Denmark,

The President of the Federal Republic of Germany,

The President of the French Republic,

The President of Ireland,

The President of the Italian Republic,

His Royal Highness the Grand Duke of Luxembourg,

Her Majesty the Queen of the Netherlands,

Her Majesty the Queen of the United Kingdom of Great Britain and Northern Ireland,

and of the Council of the European Communities,

of the one part,

and of the President of the Republic of Cyprus

of the other part,

meeting at Brussels on

for the signature:

- of the additional Protocol to the Agreement establishing an association between the European Economic Community and the Republic of Cyprus

- of the Financial Protocol,

1. have, on signing the additional Protocol to the Agreement establishing an association between the European Economic Community and Cyprus

- taken note of the Exchange of Letters on scientific and technological cooperation and the protection of the environment between the Presidents of the two delegations,

11. have, on signing the Financial Protocol, taken note of the Declarations below:

- Declaration by the European Economic Community on Article 2.
- Declaration by the representative of the Government of the Federal Republic of Germany on the application of the financial protocol to Berlin.
- Declaration by the representative of the Government of the Federal Republic of Germany on the definition of German nationality.

The above Declarations and the Exchange of Letters are annexed to this Final Act.

The Plenipotentiaries have agreed that these Declarations and this Exchange of Letters shall be subjected, in the same manner as the Protocols, to any procedures that may be necessary to ensure their validity.

PROTOCOL

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

TITLE I

Definition of the concept of  
"originating products"

ARTICLE 1

For the purpose of implementing 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 Cyprus :

- (a) products wholly obtained in Cyprus ;
- (b) products obtained in Cyprus , in the manufacture of which products other than those wholly obtained in Cyprus 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 Cyprus.

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 Cyprus 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).

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.

ARTICLE 4

Where the Lists A and B referred to in Article 3 provide that goods obtained in Cyprus 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 Cyprus to the Community or from the Community to Cyprus. However, goods originating in Cyprus 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 Cyprus 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 II

Arrangements 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 Council of Association 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.

3. 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 8 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/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

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 identified. 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 good 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/m<sup>2</sup>.

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 this Protocol, and where there is no doubt as to the veracity of such declaration.



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 Cyprus for exhibition in another country and sold after the exhibition for importation into Cyprus 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 Cyprus 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 Cyprus 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 Cyprus or in the Community;
  - (c) the goods have been consigned during the exhibition or immediately thereafter to Cyprus 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", "AFGEGEVEN 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 endorsed with one of the following words: "DUPLIKAT", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "DUPLICATE".

The duplicate, on which the date of the original movement certificate must be reproduced, shall take effect on that date.

#### ARTICLE 21

Cyprus 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.

ARTICLE 22

In order to ensure the proper application of this Title, Cyprus 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 Council of Association may decide to amend the provisions of this Protocol.

ARTICLE 26

1. The Community and Cyprus 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.CY.1. as well as forms A.CY.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 Cyprus 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

Those products accompanied by a movement certificate A.CY.1 issued under the provisions previously in force concerning origin shall be considered as originating products, in the sense of this Protocol, provided that the said certificate was issued before the entry into force of this Protocol.

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 "Cyprus" shall also cover the territorial waters of the Member States of the Community or of Cyprus 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 Cyprus 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 Cyprus ;
- which sail under the flag of a Member State or of Cyprus ;
- which are owned to an extent of at least 50% by nationals of the Member States and Cyprus or by a company with its head office in a Member State or in Cyprus , 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 Cyprus and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to the Member States or Cyprus or to public bodies or nationals of the Member States or of Cyprus ;
- of which the captain and officers are all nationals of the Member States or of Cyprus . ;
- of which at least 75% of the crew are nationals of the Member States or of Cyprus .

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,

LIST 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		
11.03	Flours of the leguminous vegetables falling within heading No 07.05	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 flakes of potato	Manufacture from potatoes	
11.06	Flour and meal of yam and of manioc, arrowroot, salep 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 02.03	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jun") obtained from those unrendered fats	Manufacture from products of heading Nos 02.01 and 02.05	
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 bones or waste)	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, oleo-cocca seeds or officina 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	

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		
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 monoses, 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 <sup>(1)</sup> 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, fats, oleos or fruit	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	

<sup>(1)</sup> This rule does not apply where the use of maize of the "non 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	
or 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	  Manufactured from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	Manufacture, without added sugar or spirit, in which the value of the constituent "originating products" of heading Nos 08.01, 08.05 and 12.01, represents at least 50% of the value of the manufactured product
or 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	
or 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	Lebanade, 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 <sup>(1)</sup> 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 product"	Working or processing which confers the status of "originating product" when the following conditions are met
GCT 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); liquors 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		
31.04	Other fertilizers; 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 wheat 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
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		
38.14	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"> <li>- Fuel oil and Diesel oil;</li> <li>- Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids;</li> <li>- Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids;</li> <li>- 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;</li> </ul>		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"> <li>- Mixed alkylbenzenes and mixed alkyl-naphthalenes;</li> <li>- Ion exchangers;</li> <li>- Catalysts;</li> <li>- Getters for vacuum tubes;</li> <li>- Refractory cements or mortars and similar preparations;</li> <li>- Alkaline iron oxide for the purification of gas;</li> <li>- 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</li> <li>- Sorbitol other than sorbitol of 29.04</li> </ul>		
ex 39.02	Polymerisation products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
40.05	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		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		
41.08	Patent leather and imitation patent leather; metallised leather		Varnishing or metallizing 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	Winding up from furskin in plates, crosses and similar forms (heading No ex 43.02)	
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
48.05	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 compendiums, 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 49.14	
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 ratgut 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 cutgut, 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

<sup>1)</sup> 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.

<sup>2)</sup> 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 heading No<sup>1</sup> or 51.01 and or 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
Duty-free 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 42.02
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

<sup>1)</sup> 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.

<sup>2)</sup> 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 48.07;
- (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 <sup>(1)</sup>	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 <sup>(2)</sup>	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 <sup>(2)</sup>	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 <sup>(2)</sup>	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

<sup>(1)</sup> 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.

<sup>(2)</sup> 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 polyurethans 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		
36.05 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
36.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
36.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of headings Nos 36.01 to 36.03
37.05 (1)	Yarn of true hemp		Manufacture from raw true hemp
37.06 (1)	Yarn of jute or of other textile bast fibres of heading No 37.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 37.03
37.07 (1)	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 37.02 or 37.04
37.08	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
37.09 (2)	Woven fabrics of true hemp		Manufacture from products of heading No 37.01

(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 polyester, whether or not gimped, falling within headings Nos ex 31.01 and ex 32.07;
- (ii) to 30% where the material in question is yarn of a width not exceeding 2 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 "Kotons", "Schumacks" and "Karamanic" 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, 53.01 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, 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

(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); braids and ornamental trappings 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 neps		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 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 7 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 <sup>(1)</sup>	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 <sup>(1)</sup>	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 <sup>(1)</sup>	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 <sup>(1)</sup>	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 amylaceous 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 <sup>(1)</sup>	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

<sup>(1)</sup> 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:

- (a) 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;
- (b) 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		
59.11	Rubberised textile fabrics, other than rubberised 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 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		
ex 60.02	Gloves, mittens and mitts, 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 <sup>(1)</sup>
ex 60.03	Stockings, under stockings, socks, ankle-socks, socklets 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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
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 <sup>(1)</sup>
61.01	Men's and boys' outer garments		Manufacture from yarn <sup>(1)</sup> ( <sup>2</sup> )
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 <sup>(1)</sup> ( <sup>2</sup> )
ex 61.02	Women's, girls' and infants' outer garments, not embroidered		Manufacture from yarn <sup>(1)</sup> ( <sup>2</sup> )
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 <sup>(1)</sup> ( <sup>2</sup> )

<sup>(1)</sup> 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.

<sup>(2)</sup> 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		
02 51.02	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 <sup>(1)</sup>
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn <sup>(1)</sup> ( <sup>2</sup> )
61.04	Women's, girls' and infants' under garments		Manufacture from yarn <sup>(1)</sup> ( <sup>2</sup> )
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn <sup>(1)</sup> ( <sup>2</sup> )( <sup>3</sup> )
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 <sup>(1)</sup>
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 <sup>(1)</sup> ( <sup>2</sup> )
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 <sup>(1)</sup>
61.07	Ties, bow ties and cravats		Manufacture from yarn <sup>(1)</sup> ( <sup>2</sup> )
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flouncings, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn <sup>(1)</sup> ( <sup>2</sup> )

- <sup>(1)</sup> 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.
- <sup>(2)</sup> These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.
- <sup>(3)</sup> 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, fallais, 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 <sup>(1)</sup>
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup>
61.10	Gloves, mittens, socks, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup>
ex 61.20	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 <sup>(1)</sup> <sup>(2)</sup>
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, cuffs, sleeve protectors, pockets)		Manufacture from yarn <sup>(1)</sup> <sup>(2)</sup>

- <sup>(1)</sup> 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.
- <sup>(2)</sup> These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

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		
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, awnings, awnings, sun-blinds, tents and awning 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 fabrics 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	Glass, rolled, drawn or blown glass (including flaked 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	
70.06	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	
71.13	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 E.

	Products obtained inherent or	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
73.07	Slabs, billet, strip 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	
73.16	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
73.18	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 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		
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	Tubs 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		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			
74.11	Gauze, 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 ornaments, 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.

Products obtained		Working or processing that does not confer the status of originating product.	Working or processing that confers the status of originating products when the following conditions are met
Customs Tariff heading No.	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	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.06	Other articles of nickel		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 aluminium; aluminium 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 aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.04	Aluminium 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 0.20 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.05	Aluminium powders and flakes		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.

Statistical heading No	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
76	Tubes and pipes and fittings, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tubes 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 liquified gas), of aluminium, 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
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 liquified 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.

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		
78.03	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 <sup>2</sup> ; 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	Outters, roof capping, skylight frames, 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.

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		
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 <sup>2</sup> ; 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, drilling, 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 <sup>(1)</sup>
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 <sup>(1)</sup>

<sup>(1)</sup> 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		
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) 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
84.15	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 50% 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"> <li>(a) at least 50% in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products, and</li> <li>(b) the thread tension, crochet and zigzag mechanisms are originating products</li> </ul>

(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		
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 <sup>(1)</sup> 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 <sup>(2)</sup>
85.15	Radotelegraphic 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 <sup>(1)</sup> 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 <sup>(2)</sup>
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
Customs 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		
91.00	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 <sup>(1)</sup> used are originating products
or 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 <sup>(1)</sup> 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 <sup>(2)</sup>
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.

<sup>(1)</sup> 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.

<sup>(2)</sup> 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		
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 purposes		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 articles		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.06	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

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 that confers the status 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	Shellac, seed lac, stick lac and other lacs; 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 15% 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 stones, 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 thermically, (ex 31.03) and essential oils other than of citrus fruit, terpeneless (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 thermically	Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermically
ex 33.01	Essential oils other than of citrus fruit, terpeneless	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 garment 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

Customs Tariff Heading No	Finished products	Working or processing that confers the status of originating products
	Description	
ex 71.03	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 73.15	Alloy steel and high carbon steel: - in the forms mentioned in heading Nos 73.07 to 73.13 - 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 75.03)	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 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
ex 77.04	Beryllium wrought	Rolling, drawing or grinding of unwrought beryllium 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 statuettes	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	Rolling and similar 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 cellulose 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 determine:
  - the value of imported products
  - the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
Customs Tariff Heading No	Description	
84.33	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
ex 84.41	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: <ul style="list-style-type: none"> <li>(a) at least 50% of the materials and parts <sup>(1)</sup> used for assembly of the head (motor excluded) are originating products, and</li> <li>(b) the thread tension, crochet and zigzag mechanisms are originating products</li> </ul>
85.14	Microphones and stands therefor; loudspeakers; 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 <sup>(2)</sup>
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 <sup>(2)</sup>
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

<sup>(1)</sup> 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

<sup>(2)</sup> 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		
Customs Tariff Heading No	Description	Working or processing that confers the status of originating products
ex 54.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300gr/m <sup>2</sup> 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 <sup>2</sup> 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 98.11	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 distills 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	<p>Hydrocarbons:</p> <ul style="list-style-type: none"> <li>- acyclic</li> <li>- cyclanes and cyclenes, excluding azulenes</li> <li>- benzene, toluene, xylenes</li> </ul> <p>for use as power or heating fuels</p>
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

1. Exporter (Name, full address, country)	<b>EUR.1 No A 000.000</b>		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between		
	and		
	(insert appropriate countries, 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, m <sup>3</sup> , etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT		12. DECLARATION BY THE EXPORTER	
Declaration certified Export document (2) Form ..... No ..... Customs office ..... Issuing country or territory ..... Date ..... (Signature)		I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate. Place and date: ..... (Signature)	

(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.

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION,</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p>	<p>Verification carried out shows that this certificate <sup>(1)</sup></p>
<p>(Place and date)</p> <p>Stamp</p> <p>(Signature)</p>	<p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>(Place and date)</p> <p>Stamp</p> <p>(Signature)</p> <p><sup>(1)</sup> 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**

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

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

**DECLARATION BY THE EXPORTER**

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

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

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

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**SUBMIT** the following supporting documents (1):

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**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.

FORM <b>EUR. 2</b> No		1 Form used in preferential trade between (1) ..... 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 (2)		8 Country of origin (1)	9 Country of destination (1)
			10 Gross weight (kg)
11 Marks; Numbers of consignment; Description of goods		12 Authority in the exporting country (1) responsible for verification of the declaration by the exporter	

(1) Insert the countries, groups of countries or territories concerned.

(2) Refer to any verification already carried out by the appropriate authorities.

(3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.

(4) The term 'country' means country, group of countries or territory of destination.

(RECTO)

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





1. Ligne budgétaire concernée : Titre I "Ressources propres"

2. Intitulé de l'action : Proposition de la Commission au Conseil concernant le régime commercial entre la Communauté et Chypre

3. Base juridique : article 238 du Traité CEE

4. Objectifs de l'action : Définition du régime commercial entre la Communauté et Chypre à partir du 1er juillet 1977

5. Incidences financières :

	pendant la campagne	exercice en cours 1977	exercice suivant 1978
5.0 <u>Dépenses</u>			
- à la charge du budget de la CEE (restitutions interventions)	-	-	-
- à la charge administ. nationales			
- à la charge d'autres secteurs nationaux			
5.1 <u>Recettes</u>			
- ressources propres CEE (prélèvements/droits de douane)	néant (1)	néant (1)	néant (1)
- sur le plan national			

5.0.1. Echéancier pluriannuel dépenses      année ....      année ....      année ....

5.1.1. Echéancier pluriannuel recettes

5.2. Mode de calcul

(1) Il s'agit de confirmer contractuellement le régime de la franchise à l'importation pour les produits couverts par l'accord que la Communauté accorde à Chypre en vertu de l'extension à ce pays du régime des préférences généralisées.



## FICHE FINANCIERE

établie pour le budget de l'exercice 1977

### A. PREMIERE PARTIE : CREDITS D'INTERVENTION

( pour actions anciennes et nouvelles)

#### 1. LIGNES BUDGETAIRES CONCERNEES

Article 964

#### 2. INTITULE DE LA LIGNE BUDGETAIRE

"Coopération financière avec certains pays tiers"

#### 3. BASE JURIDIQUE

Article 238 du traité CEE

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

Protocole financier CEE-Chypre, annexé à l'Accord créant une association entre la CEE et Chypre.

#### 5. CREDITS ( en u.c.)

Aucun crédit ne sera engagé sur le budget 1977, au titre de l'aide financière prévue au protocole financier ( la ligne budgétaire est du reste dotée d'un p.m.). Ce n'est qu'à partir de l'exercice 1978, après ratification du protocole que les crédits budgétaires pourront être utilisés. Ce protocole prévoit un montant de 10 Muce à engager jusqu'à une date expirant cinq ans après son entrée en vigueur sur crédits budgétaires (auxquels s'ajoutent 20 Muce de prêts de la BEI). La répartition de ce montant sera fixée annuellement au cours de la procédure budgétaire.

#### 6. REGIME DE CONTROLE PREVU

Régime de contrôle prévu au règlement financier du 25 avril 1973 applicable au budget général des Communautés.

B. DEUXIEME PARTIE : INFORMATIONS SUPPLEMENTAIRES POUR UNE ACTION NOUVELLE

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

Les dépenses imputées sur le budget communautaire s'élèveront à 10 Muce pendant toute la durée d'application du protocole soit cinq ans après son entrée en vigueur.

8. 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.

9. FINANCEMENT DE L'ACTION

L'aide financière, pour la durée totale du protocole financier sera financée sur crédits budgétaires communautaires ( 10 Muce) et sur les ressources propres de la BEI ( 20 Muce).

Les crédits budgétaires se répartiront comme suit :

- 4 Muce sous forme de prêts spéciaux
- 6 Muce sous forme d'aides non remboursables.