

Council of the European Communities

**EEC-MALTA
ASSOCIATION AGREEMENT AND
PROTOCOLS
AND OTHER BASIC TEXTS**



Brussels 1992

**EEC-MALTA
ASSOCIATION AGREEMENT AND PROTOCOLS
AND OTHER BASIC TEXTS**

Cataloguing data can be found at the end of this publication

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Contents

	<i>Page</i>
Agreement establishing an association between the EEC and Malta (signed on 5.12.1970; entry into force on 1.4.1971) (OJ L 61, 14.3.1971)	3
<i>Preamble</i>	3
<i>Title I — Trade</i>	4
<i>Title II — General and final provisions</i>	5
<i>Annex I — Implementation of Article 3 (1) of the Agreement</i>	8
<i>Annex II — Implementation of Article 3 (2) of the Agreement</i>	12
Protocol relating to the definition of the concept of 'originating products' and to methods of administrative cooperation	23
Final act	69
Joint Declaration by the Contracting Parties concerning cooperation and contacts between the European Parliament and the Maltese Parliament	72
Joint Declaration by the Contracting Parties concerning amendments to the customs tariffs and to the import regulations	72
Joint Declaration by the Contracting Parties concerning Article 2 of the Agreement	72
Joint Declaration by the Contracting Parties concerning Article 2 of Annex I	73
Declaration by the Maltese Delegation concerning Article 3 of Annex II	73
Declaration by the Maltese Delegation concerning Article 6 of Annex II	73
Agreement extending the provisions governing the first stage of the Agreement establishing an association between the EEC and Malta (signed on 27.2.1976; entry into force on 1.4.1976) (OJ L 81, 27.3.1976)	75

	<i>Page</i>
Protocol laying down certain provisions relating to the Agreement establishing an association between the EEC and Malta (signed on 4.3.1976; entry into force on 1.6.1976) (OJ L 111, 28 4.1976)	81
A — Protocol	83
<i>Preamble</i>	83
<i>Title I</i> — Measures of adaptation	83
<i>Title II</i> — Transitional measures	84
<i>Title III</i> — Origin rules	85
<i>Title IV</i> — Rules applying to certain agricultural products	85
<i>Title V</i> — Cooperation	88
<i>Title VI</i> — Final provisions	89
B — Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation	91
C — Financial Protocol (!)	
D — Final Act	147
Joint Declaration by the Contracting Parties on Article 2	152
Joint Declaration by the Contracting Parties on Article 13	152
Joint Declaration by the Contracting Parties on agricultural products	152
Declaration by the EEC concerning the regional application of certain provisions of the Agreement	153
Declaration of the EEC on Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation	153
Exchange of letters between the heads of the two delegations relating to scientific and technological cooperation and the protection of the environment	153
Declaration of the EEC on Article 2 of the Financial Protocol	154

(!) The text of the Financial Protocol appears below (see p. 249).

	<i>Page</i>
Additional Protocol to the Agreement establishing an association between the EEC and Malta (signed on 27.10.1977; entry into force on 1.1.1978) (OJ L 304, 29.11.1977)	155
<i>Preamble</i>	157
<i>Title I — Trade</i>	157
<i>Title II — Rules of origin</i>	160
<i>Title III — General and final provisions</i>	161
Final Act	163
Joint Declaration by the Contracting Parties on the application of Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the EEC and Malta	165
Supplementary Protocol to the Agreement establishing an association between the EEC and Malta (signed on 14.12.1988; entry into force on 1.4.1989) (OJ L 81, 23.3.1989)	167
Annexes I to VI	173
Protocol to the Agreement establishing an association between the EEC and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community (signed on 14.12.1988; entry into force on 1.4.1989) (OJ L 81, 23.3.1989)	177
Annexes I to XIV and declarations	188
(First) Financial Protocol (signed on 4.3.1976; entry into force on 1.11.1978) (OJ L 111 , 28.4.1976)	249
(Second) Protocol on financial and technical cooperation between the EEC and the Republic of Malta (signed on 4.12.1985; entry into force on 1.10.1986) (OJ L 216, 5.8.1986)	259
(Third) Protocol on financial and technical cooperation between the EEC and Malta (signed on 20.3.1989; entry into force on 1.8.1989) (OJ L 180, 27.6.1989)	267
Decision No 1/72 of the Council of Association laying down the rules of procedure of the Council of Association and establishing the Committee of Association and the Customs Cooperation Committee (adopted on 24 .4.1972)	275
Decision No 2/89 of the EEC-Malta Association Council amending Decision No 1/72 of the Association Council laying down the rules of procedure of the Association Council and setting up the Association Committee and the Customs Cooperation Committee (adopted on 20.3.1989)	284

Decision No 1/89 of the EEC-Malta Association Council of 20 March 1989 amending, as a consequence of the Introduction of the Harmonized System, Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (OJ L 217, 27 7.1989) 288

Decision No 1/90 of the EEC-Malta Association Council of 16 July 1990 amending, on account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community, the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation (OJ L 198, 28.7.1990) 336

AGREEMENT

**establishing an association between the European Economic
Community and Malta**

AGREEMENT

Establishing an Association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES, of the one
part, and

THE GOVERNMENT OF MALTA, of the other part,

Determined to consolidate and to extend the economic and commercial
relations existing between the European Economic Community and
Malta,

Aware of the importance of the harmonious development of trade
between the Contracting Parties,

Whereas, while observing the provisions of the General Agreement on
Tariffs and Trade, the object of this Agreement is the progressive
elimination of obstacles to trade between the European Economic
Community and Malta, and whereas it provides that, eighteen months
before the expiry of the first stage, negotiations may be opened with a
view to determining the conditions under which a customs union
between the Community and Malta could be established,

Have decided to conclude an Agreement establishing an Association
between the European Economic Community and Malta, in accordance
with Article 238 of the Treaty establishing the European Economic
Community, and to this end have designated as Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Mr Sigismund von Braun,
President-in-Office of the Council of the European Communities;

Mr Franco Maria Malfatti,
President of the Commission of the European Communities;

THE GOVERNMENT OF MALTA:

Dr Giorgio Borg Olivier,
Minister of Commonwealth and Foreign Affairs;

WHO, having exchanged their Full Powers, found in good and due form,

HAVE AGREED UPON THE FOLLOWING PROVISIONS:

Article 1

By this Agreement, an Association is established between the European Economic Community and Malta.

Article 2

1. The aim of the Agreement is progressively to eliminate obstacles as regards the main body of trade between the European Economic Community and Malta and thus to contribute to the development of international trade.
2. The Agreement provides for two successive stages, the first being of five years' duration and the second, in principle, of five years.
3. Negotiations are provided for during the eighteen months preceding the expiry of the first stage, with a view to defining the content of the second stage, providing for a further elimination of obstacles to trade between the European Economic Community and Malta and the adoption by Malta of the Common Customs Tariff.
4. The first stage shall be governed by the provisions set forth hereinafter.

Title I

TRADE

Article 3

1. Products originating in Malta, shall, on importation into the Community, benefit from the provisions set forth in Annex I.
 2. Products originating in the Community shall, on importation into Malta, benefit from the provisions set forth in Annex II.
 3. The Contracting Parties shall take all appropriate measures, whether general or particular, to ensure fulfilment of the obligations arising out of the Agreement.
- They shall refrain from any measure likely to jeopardize the achievement of the aims of the Agreement.

Article 4

Any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, a discrimination between the products of one Contracting Party and like products originating in the other Contracting Party shall be forbidden.

Article 5

The rules governing trade applied by Malta to products originating in or exported to the Community may not give rise to any discrimination between the Member States, or between nationals or companies of these States.

The rules governing trade applied by the Community to products originating in or exported to Malta may not give rise to any discrimination between Maltese nationals or companies.

Article 6

To the extent that export duties are levied on products of one Contracting Party exported to the other Contracting Party, such duties shall not be higher than those applicable to products exported to the most favoured third country.

Article 7

The provisions set forth in the Protocol shall determine the rules of origin to be applied to the products covered by the Agreement.

Article 8

1. If one of the Controlling Parties finds that dumping is being practised in its relations with the other Contracting Party, it may, following consultations within the Council of Association, have recourse to protective measures against such practices in accordance with the provisions of the Agreement relating to the application of Article VI of the General Agreement on Tariffs and Trade.

In case of urgency, such Contracting Party may, after having informed the Council of Association, take the provisional measures provided for in the said Agreement. Consultations shall be held on such measures not later than two weeks after their implementation.

2. In the event of measures being taken against drawbacks and subsidies, the Contracting Parties undertake to comply with the provisions of Article VI of the General Agreement on Tariffs and Trade.

3. Any dumping practices, drawbacks or subsidies which have been ascertained, and any measures taken against them, shall, at the request of one of the Contracting Parties, give rise to consultations within the Council of Association at three-monthly intervals.

Article 9

Payments relating to trade in goods, and the transfer of such payments to the Member State in which the creditor is resident, or to Malta, shall be free from any restrictions, to the extent that such transactions fall within the provisions of this Agreement.

Article 10

1. If serious disturbances occur in a sector of Malta's economic activity or jeopardize its external financial stability, or if difficulties arise which result in the deterioration of the economic situation of any area of Malta, Malta may take the necessary safeguard measures.

Such measures and the procedures for applying them shall be notified to the Council of Association without delay.

2. If serious disturbances occur in a sector of the economic activity of the Community or of one or more of its Member States, or jeopardize their external financial stability, or if difficulties arise which result in the deterioration of the economic situation of any area of the Community, the Community may take, or may authorize the Member State or States concerned to take, the necessary safeguard measures.

Such measures and the procedures for applying them shall be notified to the Council of Association without delay.

3. For the purpose of implementing paragraphs 1 and 2 above, the measures selected must, as a matter of priority, be such as would least disturb the functioning of the regime established by this Agreement. Such measures shall not exceed the limits of what is strictly necessary to remedy the difficulties that have arisen.

4. Consultations may be held within the Council of Association concerning measures taken pursuant to paragraphs 1 and 2.

Article 11

The provisions of this Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy, public security, the protection of health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic, or archaeological value, or the protection of industrial or commercial property. However, such prohibitions or restrictions shall not constitute a means of arbitrary discrimination or a disguised restriction on trade.

Title II

GENERAL AND FINAL PROVISIONS

Article 12

1. A Council of Association is hereby established, which shall be responsible for the administration of this Agreement and shall supervise its implementation. For this purpose, it shall make recommendations, and shall take decisions in the cases provided for under Title II.

2. The Contracting Parties shall keep each other informed and, at the request of either Party, shall hold consultations within the Council of Association with a view to the proper implementation of this Agreement.

3. The Council of Association shall lay down its rules of procedure in a Decision.

Article 13

1. The Council of Association shall consist of the members of the Council and members of the Commission of the European Communities, on the one hand, and of members of the Government of Malta, on the other. Members of the Council of Association may arrange to be represented, in accordance with the conditions to be laid down in the rules of procedure.

2. The Council of Association shall take its decisions by common agreement.

Article 14

1. The Council of Association shall be presided in turn by each of the Contracting Parties, in accordance with the provisions to be adopted in the rules of procedure of the Council of Association.

2. Meetings of the Council of Association shall be convened once a year by its President.

The Council of Association shall, in addition, meet whenever circumstances so require, at the request of either of the Contracting Parties, in accordance with the conditions to be laid down in its rules of procedure.

3. The Council of Association may decide to set up any committee that can assist it in the discharge of its tasks.

In its rules of procedure, the Council of Association shall determine the composition and duties of such committees and how they shall function.

Article 15

This Agreement may be denounced by either Contracting Party, subject to six months' notice in advance being given.

Article 16

1. This Agreement shall apply on the one hand, to the European territories to which the Treaty establishing the European Community applies, and, on the other hand, to the territory of the Maltese Islands.

2. The Agreement shall also apply to the French Overseas Departments in the sectors of this Agreement corresponding to those mentioned in Article 227(2), first paragraph, of the Treaty establishing the European Economic Community.

The conditions governing the application to the said Departments of the provisions of this Agreement relating to other sectors, shall be determined at a later date by agreement between the Contracting Parties.

Article 17

Annexes I and II and the Protocol shall form an integral part of this Agreement.

Article 18

This Agreement shall come into force on the first day of the month following the date on which the Contracting Parties have notified each other that the necessary procedures to this end have been completed.

Article 19

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

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Abkommen gesetzt.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent Accord.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente Accordo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Overeenkomst hebben gesteld.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Agreement.

Geschehen zu Valletta am fünften Dezember neunzehnhundertsiebzig.

Fait à La Valette, le cinq décembre mil neuf cent soixante-dix.

Fatto a La Valletta, il cinque dicembre millenovecentosettanta.

Gedaan te Valletta, de vijfde december negentienhonderdzeventig.

Done at Valletta on this fifth day of December in the year one thousand nine hundred and seventy.

Im Namen des Rates der Europäischen Gemeinschaften,

Pour le Conseil des Communautés européennes,

Per il Consiglio delle Comunità Europee,

Voor de Raad der Europese Gemeenschappen,

For the Council of the European Communities,

Sigismund von Braun

Franco Maria MALFATTI

Mit dem Vorbehalt, daß für die Europäische Wirtschaftsgemeinschaft erst dann endgültig eine Verpflichtung besteht, wenn sie der anderen Vertragspartei notifiziert hat, daß die durch den Vertrag zur Gründung der Europäischen Wirtschaftsgemeinschaft vorgeschriebenen Verfahren, namentlich die Anhörung des Europäischen Parlaments, stattgefunden haben.

Sous réserve que la Communauté économique européenne ne sera définitivement engagée qu'après notification à l'autre partie contractante de l'accomplissement des procédures requises par le traité instituant la Communauté économique européenne et notamment la consultation de l'Assemblée.

Con riserva che la Comunità economica europea sarà definitivamente vincolata soltanto dopo la notifica all'altra parte contraente dell'espletamento delle procedure richieste dal trattato che istituisce la Comunità economica europea e, in particolare, dell'avvenuta consultazione del Parlamento europeo.

Onder voorbehoud dat de Europese Economische Gemeenschap eerst definitief gebonden zal zijn na kennisgeving aan de andere Overeenkomstsluitende Partij van de vervulling der door het Verdrag tot oprichting van de Europese Economische Gemeenschap vereiste procedures, met name van de raadpleging van het Europese Parlement.

Provided that the Community shall be finally bound only after the other Contracting Party has been notified that the procedures required by the Treaty establishing the European Economic Community, and, in particular, consultation of the European Parliament, have been completed.

Im Namen der Regierung Malta,

Pour le gouvernement de Malte,

Per il governo di Malta,

Voor de Regering van Malta,

For the Government of Malta,

Giorgio BORG OLIVIER

ANNEX I

Implementation of Article 3(1) of the Agreement

Article 1

Subject to the special provisions laid down in Article 2, the customs duties applicable on importation into the Community of products originating in Malta, other than those falling under Annex II of the Treaty establishing the European Economic Community and other than those mentioned in Lists A and B of this Annex, shall be those of the common customs tariff reduced by 70%.

Article 2

Within the limits of annual Community tariff quotas, the products listed below, originating in Malta, shall, on importation into the Community, benefit from the reductions in customs duties provided for in Article 1.

CCT heading	Description of goods	Annual Community tariff quota
55.05	Cotton yarn, not put up for retail sale	750 tonnes
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	600 tonnes
60.05	Outer garments, clothing accessories and other articles, knitted or crocheted, not elastic nor rubberized	100 tonnes
61.01	Men's and boy's outer garments	300 tonnes

Article 3

1. Without prejudice to the levying of a variable element, determined in accordance with Articles 6 and 7 of Regulation (EEC) No 1059/69 laying down the trading arrangements applying to certain goods obtained from the processing of agricultural products, the fixed element levied on importation into the Community of products listed below which originate in Malta shall be reduced by 70%:

2. The provisions of paragraph 1 above shall be applied in accordance with the terms set out in Article 4.

Article 4

1. The rates of the Common Customs Tariff duties to be taken into consideration for calculating the reduced duties mentioned in Articles 1 and 2 shall be those effectively applied at any given time vis-à-vis third States.

2. The reduced duties, calculated in accordance with the provisions of Articles 1 and 2 shall be applied by approximating to the first lowest decimal point.

Article 5

Products referred to in Articles 1 and 2, and originating in Malta, shall not, on importation into the Community, be subject to taxes having an effect equivalent to customs duties.

Article 6

Should the date of entry into force of the Agreement not coincide with the beginning of the calendar year, the quotas referred to in Article 2 shall be applied *pro rata temporis*:

- (i) for the first year, as from the date on which the Agreement comes into force;
- (ii) for the last year, until the date on which the first stage expires.

Article 7

Products originating in Malta referred to in this Annex, including products mentioned in List A, may be imported into the Community free of quantitative restrictions.

This provision shall be without prejudice to the rules governing the importation of petroleum products.

Article 8

In respect of products referred to in this Annex, other than those falling under Annex II of the Treaty establishing the European Economic Community, the Community reserves the right, particularly for the purpose of avoiding certain distortions of competition or the replacement of trade to amend the system provided for in this Annex, in the event of specific regulations being laid down as a consequence of the implementation of the common agricultural policy.

In adopting such regulations or amending this system, the Community shall take the interests of Malta into account.

LIST A

relating to products imported into the Community under specific regulations as a consequence of the implementation of the common agricultural policy, and excluded from the treatment provided for in Article 1

CCT heading	Description of goods
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: A. Lactose and lactose syrup: I. containing in the dry state 99% or more by weight of pure product B. Glucose and glucose syrup: I. containing in the dry state 99% or more by weight of pure product: (a) Glucose in white crystalline powder, whether or not agglomerated (b) Other
ex 17.04	Sugar confectionery, not containing cocoa—excluding liquorice extract containing more than 10% by weight of sugar, but not containing other added substances
18.06	Chocolate and other food preparations containing cocoa
19.01	Malt extract
19.02	Preparations of flour; starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit
ex 21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof—excluding roasted chicory and extracts thereof
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts: II. Yeasts for making bread
ex 21.07	Food preparations not elsewhere specified or included, containing sugar, milk products, cereals or cereal products ⁽¹⁾

⁽¹⁾ The description of goods concerns only products which, on importation into the Community, are subject to the charges laid down in the Common Customs Tariff, consisting of: (a) an *ad valorem* duty, constituting the fixed element of such charge; (b) a variable element.

CCT heading	Description of goods
ex 22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07: — containing milk or milk fats
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. Mannitol III. Sorbitol
ex 35.01	Casein, caseinates and other casein derivatives
35.02	Albumins, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) ovo-albumin and lacto-albumin: 1. Dried (in sheets, flakes, crystals, powders, etc.) 2. Other
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of starchy substances

LIST B
relating to Article 1

CCT heading	Description of goods
27.10	Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum or shale oils, these oils being the basic constituents of the preparations: A. Light oils: III. For other uses B. Medium oils: III. For other uses C. Heavy oils: I. Diesel oil: (c) for other uses II. Fuel oils: (c) for other uses III. Lubricating and other oils: (c) for blending in accordance with the conditions set out in Additional Note 7 to Chapter 27 (d) for other uses
27.11	Petroleum gases and other gaseous hydrocarbons: A. Propane and butane: III. For other uses
27.12	Petroleum jelly: A. Crude: III. For other uses B. Other
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral wax, whether or not coloured: B. Other I. Crude: (c) for other uses II. Other
27.14	Petroleum bitumen, petroleum coke and other petroleum and shale oil residues: C. Other
55.09	Other woven fabrics of cotton

ANNEX II

Implementation of Article 3(2) of the Agreement

Article 1

The customs duties and taxes having equivalent effect applicable on the importation into Malta of products originating in the Community, other than those mentioned in Lists A and B to this Annex, shall be those of the Maltese customs tariff reduced by the following percentages and according to the following timetable:

Timetable	Rate of Reduction
On the date of entry into force of the Agreement	15%
As from the beginning of the third year	25%
As from the beginning of the fifth year	35%

Article 2

1. The tariff system applied by Malta to products originating in the Community may not be less favourable than that applied to products originating in the most favoured third State.

2. Until the end of the fourth year of the Agreement, the provisions of paragraph 1 shall not be applicable in respect of States granted preferential treatment by Malta at the time of entry into force of the Agreement.

However, the tariff measures taken by Malta shall not have the effect of increasing any preference enjoyed by the States referred to in the above sub-paragraph.

Article 3

1. The customs duties and taxes having equivalent effect applicable on the importation into Malta of products originating in the Community mentioned in List A shall be those of the Maltese customs tariff, reduced by the percentages and according to the timetable set out in Article 1, provided that such reductions do not exceed the number of points shown under each heading in relation to the Maltese general tariff.

2. For the products mentioned in List B, no tariff reduction shall be made during the first stage of the Agreement.

Article 4

1. The rates of duties of the Maltese customs tariff to be taken into consideration for the purpose of calculating the reduced duties referred to in Article 1 shall be those of the Maltese general tariff effectively applied at any given time *vis-à-vis* third States. The reduced duties shall be applied by approximating to the nearest lower decimal point.

2. In the event of the introduction or modification of customs duties in the Maltese Customs Tariff, or of taxes having equivalent effect, the reduction percentages granted to the Community pursuant to Article 1 shall remain unchanged.

Article 5

1. Without prejudice to the right of Malta to modify the duties in its customs tariff and the taxes having equivalent effect, and notwithstanding the provisions of Articles 1 and 4, and to the extent that protective measures prove necessary to meet the requirements of its industrialization and development, Malta may reintroduce, increase, or establish customs duties. Such customs duties may not exceed a level of 20% *ad valorem*, and in certain special and exceptional cases, of 25% *ad valorem*. Such measures may only be applied to a maximum volume of 10% of the total value of Maltese imports from the Community during 1969.

2. Such measures may not be taken unless they are necessary to protect, and to further the development of, any new processing industry not existing in Malta at the time of entry into force of the Agreement, they shall only be applicable in respect of a specific form of production.

3. Twelve months after the reintroduction, increase or establishment of such customs duties, Malta shall proceed to an annual tariff reduction of 10% with regard to imports originating in the Community.

4. The measures referred to in paragraph 1 shall be taken after consultations within the Council of Association. Such consultations shall take place at the earliest possible opportunity.

Article 6

Malta shall refrain from introducing new quantitative restrictions on the importation of products originating in the Community.

This provision shall not effect the regulations applicable to the importation of petroleum products.

The treatment applied to the Community as regards quantitative restrictions shall be at least as favourable as that applied to the most favoured State.

Article 7

1. In respect of products referred to in this Annex other than those falling under Annex II of the Treaty establishing the European Economic Community, Malta reserves the right, particularly for the purpose of avoiding certain distortions of competition or the replacement of trade, to amend the system provided for in this Annex, in the event of specific regulations being laid down as a consequence of the implementation of its agricultural policy.

In adopting such regulations or amending this system, Malta shall take interests of the Community into account.

2. In respect of products referred to in this Annex falling under Annex II of the Treaty establishing the European Economic Community, Malta reserves the right, in the event of the adoption of regulations, to amend the system provided for in this Annex.

In adopting such regulations or amending this system, Malta shall take the interests of the Community into account.

3. In respect of products referred to in this Annex falling under Annex II of the Treaty establishing the European Economic Community, Malta reserves the right, in the event of the amendment of its regulations, to amend the system provided for in this Annex.

In amending this system, Malta shall confer on imports originating in the Community a benefit comparable with that provided for in this Annex.

4. Consultations may take place within the Council of Association with a view to implementing the provisions of this Article.

LIST A

relating to paragraph 1 of Article 3

Maltese tariff heading (BTN)	Description of goods	Reduction of the general tariff expressed in number of points
17.05 (A)	Liquid soft drink concentrates	10
(B)	Dry soft drink concentrates	10
19.03	Macaroni, spaghetti and similar products	10
20.02 (B)	Peas and beans, preserved	10*
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallized)	10
20.06 (B)	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit, in airtight containers, other than roasted and salted nuts imported for repacking in Malta	10
20.07 (A)	Fruit juices, concentrated	10
21.07 (A)	Ice cream	10
(B) and (C)	Liquid and dry soft drink concentrates	10
22.01 (B)	Aerated waters	10
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	10
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: (A) Imported in casks or tanks: (1) not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C	5/- per hectolitre
	(B) Imported in bottles: (1) Still	5/- per hectolitre
	(2) Sparkling	5/- per hectolitre
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: (A) Imported in casks or tanks: (1) not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C	5/- per hectolitre
	(B) Imported in bottles: (1) Still	5/- per hectolitre

Maltese tariff heading (BTN)	Description of goods	Reduction of the general tariff expressed in number of points
22.07 (B)	Other fermented beverages (for example: cider, perry and mead):	
	(A) Imported in casks or tanks:	
	(1) Not exceeding 15% of alcohol in 100 parts by volume of dutiable liquid at 20°C	5/- per hectolitre
	(B) Imported in bottles:	
	(1) Still	5/- per hectolitre
	(2) Sparkling	5/- per hectolitre
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:	
	(B) Other	1/- per litre of alcohol content
22.09	Spirits (other than those of heading 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:	
	(A) not exceeding 20° underproof by Sykes hydrometer	1/- per litre
	(B) exceeding 20° underproof but not exceeding the strength of proof (London Proof)	1/- per litre
	(C) exceeding the strength of proof (London Proof)	1/- per proof litre
24.01	Unmanufactured tobacco; tobacco refuse	6d per kg
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	4/- per 1000 kg
27.10	Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum or shale oils, these oils being the basic constituents of the preparations:	
	(A) Lubricating oils and greases regardless of density	14
28.13 (A)	Carbon dioxide	2d per kg net
33.06 (E)	Perfumery, cosmetics and toilet preparations:—Other	10
43.03	Articles of furskin	14
43.04	Artificial fur and articles made thereof	14
60.03 (A)	Women's stockings of man-made fibres in continuous filament	14*
	(C) Women's stockings of other material	14*
60.05 (A)	Cardigans, jackets, pullovers, sweaters and the like	14*
61.01 (A)	Men's trousers, shorts, slacks and jeans	14*

Maltese tariff heading (BTN)	Description of goods	Reduction of the general tariff expressed in number of points
61.02	Women's, girls' and infants' outer garments	14*
61.03		
(A) (i) (1)	Men's shirts, collar attached	14*
(A) (ii)	Boys' shirts	14*
(B)	Pyjamas, men's and boys'	14*
61.07 (A)	Ties	14*
61.09 (A)	Brassières	14*
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:	
	(A) with uppers of leather and soles of any material or with soles of leather or composition leather and uppers of other materials:	
	(i) 20 cm in length or less	10*
	(ii) 26 cm in length or less	10*
	(iii) more than 26 cm in length	10*
64.03	Footwear with outer soles of wood or cork:	
	(A) Containing leather:	
	(i) 20 cm in length or less	10*
	(ii) 26 cm in length or less	10*
	(iii) more than 26 cm in length	10*
64.04	Footwear with outer soles of other materials:	
	(A) Containing leather:	
	(i) 20 cm in length or less	10*
	(ii) 26 cm in length or less	10*
	(iii) more than 26 cm in length	10*
64.05	Parts of footwear (including uppers, insoles and screw-on heels) of any materials except metal	
	(A) Uppers of leather	10
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	15
71.02 (B)	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport);—Other	15

Maltese tariff heading (BTN)	Description of goods	Reduction of the general tariff expressed in number of points
71.03 (B)	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):—Other	15
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	15
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12	15
71.14	Other articles of precious metal or rolled precious metal	15
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	15
83.13 (A)	Crown corks of base metal	14*
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air: (A) of the household type	5
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus (C) Other (1) Wireless sets (2) Radio gramophones (3) Television receivers (4) Other	5 5 5 5
85.21	Thermionic, cold cathode and photocathode valves and tubes (including vapour or gas-filled valves and tubes, cathode ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; crystal valves (e.g. transistors); mounted piezo-electric crystals: (B) Other	5
87.02 (B)	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):—Other	15*
87.03 (B)	Special purpose motor lorries and vans, (such as breakdown lorries, fire engines, fire-escapes, snowploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No 87.02:—Other	15

Maltese tariff heading (BTN)	Description of goods	Reduction of the general tariff expressed in number of points
87.04 (B)	Chassis fitted with engines for the motor vehicles falling within heading No 87.01, 87.02 or 87.03	15
87.05	Bodies (including cabs) for the motor vehicles falling within heading No 87.01, 87.02 or 87.03	15
89.01 (B)	Ships, boats and other vessels not falling within any of the following headings of this Chapter (89):—Other	14
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches:	
	(A) Gold, silver or platinum watches (including rolled or plated with such metals)	15
91.09	Watch cases and parts of watch cases, including blanks thereof:	
	(A) Gold, silver or platinum (including rolled or plated with such metals)	15
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape-decks with or without sound heads	4
Chapter 93	Arms and ammunition; parts thereof	15
94.01 (C)	Other seats, including parts	15
94.03 (B)	Other furniture of wood, and parts thereof	15
Chapter 95	Articles and manufactures of carving or moulding material	15
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
	(A) Coin or disc operated machines of the kinds used in cafes, funfairs, etc., for games of skill or chance (e.g. pintables of various types) and machines for various games (football, revolver practice, etc.)	14
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, penholders, pencil holders, and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05:	
	(A) Made wholly of gold, silver or platinum or plated with such metals	15

Maltese tariff heading (BTN)	Description of goods	Reduction of the general tariff expressed in number of points
98.14	Scent sprays and similar sprays of a kind used for toilet purposes, and mounts and heads therefore	14

*For the following headings, the reduction in the specific duty shall not in each case exceed:

20.02 (B):	12s. 6d. per 100 kg
60.03 (A):	4d. per pair
(C):	6d. per pair
60.05 (A):	8d. per piece
61.01 (A):	1s. 0d. per piece
61.02:	8d. per piece
61.03 (A) (i) (I):	1s. 5d. per piece
(A) (ii):	8d. per piece
(B):	8d. per piece
61.07 (A):	2d. per piece
61.09 (A):	3d. per piece
64.02 (A) (i):	NIL
(ii):	2s. 6d. per pair
(iii):	2s. 6d. per pair
64.03 (A) (i):	NIL
(ii):	2s. 6d. per pair
(iii):	2s. 6d. per pair
64.04 (A) (i):	NIL
(ii):	2s. 6d. per pair
(iii):	2s. 6d. per pair
83.13 (A):	2d. per gross (the additional duty of 6s. per gross shall remain unchanged)
85.04 (B):	3s. per accumulator
87.02 (B):	£30 sterling per passenger car, and £18 sterling per other vehicle

LIST B

relating to paragraph 2 of Article 3

Maltese tariff heading	Description of goods
02.01	Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine
02.04	Other meat and edible meat offals, fresh, chilled or frozen
02.06 (A) (B) (D)	Bacon Ham, dried, salted or smoked Other meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked
04.02	Milk and cream, preserved, concentrated or sweetened: (A) liquid or semi-solid, unsweetened (B) liquid or semi-solid, sweetened
04.03 (A)	Butter put up for retail sale
07.01	Vegetables, fresh or chilled: (A) Potatoes: (1) for consumption (B) Tomatoes: (1) released between 1 May and 31 December, both dates inclusive (C) Onions (D) Garlic (E) Green peas (F) Green beans (G) Kidney beans (H) Others
07.02 (A) (B)	Peas, frozen Other vegetables, frozen
15.13 (A)	Margarine
16.01	Sausages and the like, of meat, meat offal or animal blood
16.02	Other prepared or preserved meat or meat offal: (A) Corned beef (C) Other

Maltese tariff heading	Description of goods
17.01	Beet sugar and cane sugar, solid: (A) Put up for retail sale (B) In bulk: (1) Raw (2) Refined
19.07	Bread, ships' biscuits and other ordinary bakers' wares not containing sugar, honey, eggs, fats, cheese or fruit
19.08 (A) (B) (C)	Biscuits, all kinds, with the exception of cream crackers Cream crackers Pastry, cakes and other fine bakers' wares
20.02 (A)	Tomato extract and sauce or tomatoes otherwise preserved
20.07 (C)	Grape, must, unfermented
21.07 (D)	Sweetening agents (for example, saccharine, dulcin), in tablets or other forms making them a food preparation
22.03	Beer made from malt: (A) Beer imported in tanks or casks (B) Beer imported in bottles or tins shall pay an additional duty per hectolitre
22.04	Grape must in fermentation, or with fermentation arrested otherwise than by the addition of alcohol
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: (A) Imported in casks or tanks: (2) Not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C (3) Exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts: (A) Imported in casks or tanks: (2) Not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C (3) Exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C
22.07 (B)	Other fermented beverages (for example: cider, perry and mead): (A) Imported in casks or tanks: (2) Not exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C (3) Exceeding 24% of alcohol in 100 parts by volume of dutiable liquid at 20°C
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: (A) Methylated spirits

Maltese tariff heading	Description of goods
24.02	Manufactured tobacco; tobacco extracts and essences: (A) Cigarettes (B) Cigars and cigarillos (C) Other manufactured tobacco: (1) Pipe tobacco, chewing tobacco and snuff (2) Other, including tobacco cut or cut and blended but not further manufactured
27.10	Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum or shale oils, these oils being the basic constituents of the preparations: (B) Light oils with a density up to 0.780 exclusive at 15.5°C (this density includes motor vehicle spirit) (C) Oils with a density of 0.780 to 0.810 exclusive at 15.5°C (this density includes oil for household purposes—kerosene—aviation turbine fuels and white spirit) (D) Oils with a density of 0.810 to 0.900 exclusive at 15.5°C (this density includes so-called gas and diesel oil)
27.11	Petroleum gases and other gaseous hydrocarbons: (A) Propane and butane
36.06 (A) (B)	Matches in containers of not more than 20 matches Matches in containers of more than 20 matches
44.15	Plywood, blockboard, laminboard, battenboard and veneered panels, whether or not containing any material other than wood; inlaid wood and wood marquetry
44.16	Cellular wood panels, whether or not faced with base metal
44.17	'Improved' wood, in sheets, blocks or the like
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets blocks or the like
48.07 (A)	Printed wrapping paper of a width not exceeding 102 cm
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material
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: (B) Other
64.03 (B)	Footwear with outer soles of wood or cork:—Other
64.04 (B)	Footwear with outer soles of other materials:—Other

Maltese tariff heading	Description of goods
73.10	<p>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:</p> <p>(A) Building bars and rods of a size of from 6 mm to 26 mm in diameter (both included):</p> <ul style="list-style-type: none">(1) Round and oval, whether plain or deformed and square-twisted, of Thomas commercial quality or equivalent or BSS mild steel or equivalent(2) Other
97.04	<p>Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites):</p> <p>(B) Playing cards</p>
93.10	<p>Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks</p>

PROTOCOL

relating to the definition of the concept of 'originating' products and to methods of administrative cooperation

Chapter I

PROVISIONS RELATING TO THE DEFINITION OF THE CONCEPT OF 'ORIGINATING' PRODUCTS

Article 1

For the purpose of implementing the provisions of the Agreement establishing an Association between the European Economic Community and Malta, the following products shall be considered as:

1. Products originating in the Community, provided that they have been transported to Malta directly, within the meaning of Article 5:
 - (a) products wholly obtained in the Member States;
 - (b) products obtained in the Member States, in the manufacture of which products other than those referred to in (a) above 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 Malta.
2. Products originating in Malta, provided that they have been transported to the importing Member State directly, within the meaning of Article 5:
 - (a) products wholly obtained in Malta;
 - (b) products obtained in Malta, in the manufacture of which products other than those referred to in (a) above 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 European Economic Community.

The products listed in List C shall be temporarily excluded from the scope of this Protocol

Article 2

The following shall be considered as wholly obtained either in the Member States or in Malta, within the meaning of Article 1, subparagraphs 1(a) and 2(a):

- (a) Mineral products extracted from the ground thereof;
- (b) Vegetable products harvested therein;
- (c) Live animals born and raised therein;
- (d) Products from live animals raised therein;
- (e) Products from hunting and fishing conducted therein;
- (f) Marine products taken from the sea by their vessels;
- (g) Scrap and waste resulting from manufacturing operations and used articles, provided that they have been collected therein and are only fit for the recovery of raw materials;
- (h) Goods obtained therein exclusively from animals or products referred to in (a) to (g) or derivatives therefrom.

Article 3

For the purpose of implementing the provisions of Article 1, subparagraphs 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 tariff heading other than that covering each of the products worked or processed, except however, working or processing appearing in List A, where the special provisions of that list apply;
- (b) Working or processing appearing in List B.

'Tariff headings' shall mean the headings in the Brussels Nomenclature for the Classification of Goods in Customs Tariffs.

Article 4

Where the Lists A and B referred to in Article 3 provide that the goods obtained in a Member State or Malta 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 determining such 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 State where manufacture takes place;

on the other hand,

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

Article 5

The following shall be considered as transported directly from the exporting Member State to Malta or from Malta to the importing Member State:

- (a) Goods transported without passing through territory other than that of Contracting Parties;
- (b) Goods transported through territories other than those of Contracting Parties, or transhipped in such territories, if the passage in such territories or the transhipment is covered by a single transport document drawn up in a Member State or in Malta.

Transshipments carried out in the ports of territories other than those of Contracting Parties shall not be considered as interrupting direct transport if such transshipments are caused by *force majeure* or are the result of an act of God at sea.

Chapter II

PROVISIONS RELATING TO THE ORGANIZATION OF
METHODS OF ADMINISTRATIVE COOPERATION

Article 6

'Originating' products within the meaning of this Protocol shall, in the importing Member State or in Malta, benefit from the provisions of the Agreement, upon submission of an A.M. 1 movement certificate issued by the customs authorities of Malta or the customs authorities of the Member State.

Any such products, however, which form part of postal consignments (including parcels), shall, provided that the consignments contain only 'originating' products and that the value does not exceed one thousand

units of account per consignment, benefit from the provisions of the Agreement in Malta or in the Member States, on the presentation of form A.M. 2.

Article 7

Movement certificates A.M. 1 shall be issued only on application being made in writing by the exporter, on the form prescribed for this purpose.

Article 8

The A.M. 1 movement certificate shall be endorsed by the customs authorities of the exporting State when the goods to which it relates are exported. It shall be made available to the exporters as soon as actual exportation has been effected or ensured.

In exceptional circumstances, an A.M. 1 movement certificate may also be endorsed after the exportation of the goods to which it refers, if it was not submitted at the time of such exportation because of an error or involuntary omission. In this case, the certificate shall bear a special reference to the conditions in which it was endorsed.

An A.M. 1 movement certificate may be endorsed only in cases where it can serve as documentary evidence for the purpose of implementing the preferential treatment laid down in the Agreement.

Article 9

Movement certificates A.M. 1 must be submitted, within four months from the date of endorsement by the customs authorities of the exporting Member State, to the customs authorities of the importing Member State where the goods are delivered.

Article 10

Movement certificates A.M. 1 must be made out on a form of which a specimen is annexed to this Protocol. They shall be drawn up in one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the exporting country. They shall be typewritten or handwritten, in the latter case, they shall be completed in ink and in capital letters.

Each certificate shall measure 21 × 29.7 cm. The paper used must be white sized writing paper not containing mechanical pulp and weighing not less than 64 grams per square metre or between 25 and 30 grams per square metre if airmail paper is used. It shall have a green machine-turned background making any falsification by chemical or mechanical means apparent to the eye.

On the front of each certificate, a diagonal pattern of three blue stripes, each 3 mm wide, shall run from the bottom left hand corner to the top right hand corner.

The Member States and Malta may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each form must carry reference to such approval. Each form must bear the name and address of the printer or a sign by which the printer can be identified. It shall also bear a serial number which can be identified.

Article 11

In the importing State, movement certificates shall be submitted to the customs authorities, in accordance with the provisions made in the laws and regulations of 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 provisions of the Agreement.

Article 12

Form A.M. 2, of which a specimen is annexed to this Protocol, shall be completed by the exporter. It shall be drawn up in one of the languages in which the Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. It shall be type-written or hand written, in the latter case it shall be completed in ink and in capital letters.

Form A.M. 2 is composed of two parts, each part being 21 × 14.8 cm. The paper used shall be white sized writing paper not containing mechanical pulp and weighing not less than 64 grams per square metre. On the front of each part, a diagonal pattern of three blue stripes, each 3 mm wide, shall run from the bottom left hand corner to the top right hand corner.

Form A.M. 2 may be perforated mechanically so that the two parts may be separated and the portion of the form to be affixed on the consignment can be detached. The back of this portion may be adhesive.

The Member States and Malta may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must carry a reference to such approval. Each form must bear the name and address of the printer or a sign by which the printer can be identified. It shall also bear a serial number by which it can be identified.

Article 13

For each postal consignment, an A.M. 2 form shall be completed. After completing and signing the two parts of the form, the exporter shall insert his declaration (Part 1) in the consignment and stick the label from Part 2 of form A.M. 2 on the outer packing of the consignment.

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

Article 14

Unless they suspect some irregularity, the customs authorities of the importing Member State or Malta shall admit as benefiting from the provisions of the Agreement any goods contained in a consignment bearing an A.M. 2 label.

For the purpose of a survey or in a case of doubt as to regularity, the customs authorities of a Member State or of Malta may ask for a customs examination by the customs authorities of Malta or the Member State, forwarding, for this purpose, Part 1 of the A.M. 2 form contained in the consignment, and may suspend, while waiting for the result of such examination, the application of the provisions of the Agreement. In such cases, withdrawal of the consignment shall nevertheless be open to the importer, subject to any preventive measures considered necessary.

Article 15

1. Member States and Malta shall admit as 'originating' products benefiting from the provisions of the Agreement, without requiring

the production of an A.M. 1 movement certificate or the completion of an A.M. 2 form, goods sent as small packages to private persons or forming part of passengers' personal luggage, in so far as such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of goods for the personal use of the addressee or passenger or his family, it being evident from the nature and quality of the goods that no commercial purpose is in view, shall not be considered as importations by way of trade. 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 passengers' personal luggage.

Article 16

In order to ensure the proper application of the provisions of this Chapter, the Member States and Malta shall assist each other, through their respective customs administrations, for the purpose of checking the authenticity and correctness of A.M. 1 movement certificates and of exporters' declarations made on A.M. 2 forms.

The Council of Association shall draw up any recommendations necessary for the application of the provisions of this Protocol, especially the provisions of this Chapter, so that the methods of administrative cooperation may be applied in due course in the Member States and in Malta.

Chapter III

FINAL PROVISIONS

Article 17

The Member States and Malta shall take all the measures necessary for the A.M. 1 movement certificates to be produced, in accordance with the provisions of Article 11, as from the date of entry into force of the Agreement.

Explanatory Notes

Note 1—Article 1

The term 'in the Member States' or 'in Malta' shall also cover territorial waters and ships operating on the high seas, including 'factory ships' on which the fish caught is worked or processed, provided that they satisfy the conditions laid down in Explanatory Note 4.

Note 2—Article 1

In order to determine whether goods originate in a Member State or in Malta, 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 or not in third States.

Note 3—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 value of a durable nature apart from its function as packing.

Note 4—Article 2 (f)

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

- (a) which are registered in a Member State or in Malta;
- (b) which sail under the flag of a Member State or of Malta;
- (c) which are owned to an extent of at least 50% by nationals of Member States or Malta, or by a company or firm with its head office in one of these States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of a Member State or Malta, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to States party to the Agreement, to public bodies or to nationals of the said States;
- (d) of which the captain and officers are all nationals of the Member States or Malta;
- (e) of which at least 75% of the crew are nationals of the Member States or Malta.

Article 18

Malta, the Member States and the Community shall, each to the extent to which they are concerned, take the necessary steps to implement the provisions of this Protocol.

Article 19

The explanatory notes, Lists A, B and C, the specimen of the A.M. 1 movement certificate and that of the A.M. 2 form shall form an integral part of this Protocol.

Article 20

Goods which conform to the provisions of Chapter I and which, on the date of entry into force of the Agreement, are either being transported or are being held in a Member State or Malta under temporary warehouse procedure, in bonded warehouses or in free zones, may be allowed to benefit from the provisions of the Agreement, subject to the submission—within four months from that date—to the customs authorities of the importing country of an A.M. 1 movement certificate, drawn up retroactively by the authorities of the exporting State, and of any documents that provide supporting evidence of direct transport.

Note 5—Article 4

'Ex factory price' shall mean the price paid to the manufacturer in whose undertaking the sufficient working or processing is carried out. Where such working or processing is carried out successively in two or more undertakings, the price to be taken into account shall be that paid to the last manufacturer.

Note 6—Article 8

Where an A.M. 1 movement certificate relates to goods originally imported from a Member State or Malta, and re-exported in the same condition, the new certificates issued by the re-exporting State must compulsorily show in which country the original movement certificate was issued.

Note 7—Article 13

After completing the A.M. 2 form, the exporter shall insert the words 'A.M. 2', followed by the serial number of the form used, either on the C. 1 green label or on the C. 2 or C. 2 M declaration, or under the heading 'Observations' of the CP 3 or CP 3 M customs declarations.

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 No	Description		
All Nos in the Customs Tariff	All products	<ol style="list-style-type: none"> 1. Operations intended to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in brine, in sulphur water or in other solutions, removal of damaged parts, and like operations) 2. 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 3. (a) Changes of packing and breaking up and assembling of consignments; (b) placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations 4. Affixing on products or packages thereof marks, labels, or other like distinctive signs 	
		<ol style="list-style-type: none"> 5. Mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down by the Council of Association to enable them to be considered as originating either in the Community or Malta 6. Assembly of parts of articles in order to constitute a complete article 7. A combination of two or more operations referred to in items 1 to 6 above 8. Slaughter of animals 	

Customs Tariff 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			
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 or 02.04	
03.02	Fish, salted, in brine, dried or smoked		Salting, placing in brine, drying or smoking of fish	
04.02	Milk and cream, preserved, concentrated or sweetened		Preserving, concentrating of milk or cream of heading No 04.01, or addition of sugar to these products	
04.03	Butter		Manufactured 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, breaking, powdering of vegetables of heading Nos 07.01 to 07.03 inclusive	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar		Freezing of fruit	
08.11	Fruit 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 fruit of heading Nos 08.01 to 08.09 inclusive	
08.12	Fruit dried (other than that falling within heading Nos 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	

Customs Tariff 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		
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 sago 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, from potatoes or other products of Chapter 7	
11.09	Gluten and gluten flour, roasted or not	Manufacture from cereals or cereal flours	
15.01	Lard and other rendered pig fat; rendered poultry fat	Manufacture from products of heading No 02.05	
15.02	Unrendered fats of bovine cattle, sheep or goats; tallow (including 'premier jus') produced from those fats	Manufacture from products of heading No 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 countries not party to the Agreement	
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste)	Manufacture from products of Chapter 2	
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, not including oils derived from China wood, linseed, tung, oleococca, oiticica, Japan wax and myrtle wax; and also not including oils to be used for technical or industrial uses other than the manufacture of foodstuffs	Extracting 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	
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 kind of product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17	

Customs Tariff 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			
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	Manufacture from any product		
18.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 or manufacture in which the value of the cocoa beans used exceeds 40% of the value of the finished product		
19.02	Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derived products, meat, milk and sugars		
19.03	Macaroni, spaghetti and similar products			Manufacture from durum wheat
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from various products		
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from various products		
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 of vegetables and fruit, fresh frozen or temporarily preserved, or preserved in vinegar		
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving of vegetables fresh or frozen		
20.03	Fruit preserved by freezing, containing added sugar			Manufacture from 'originating' fruit of Chapter 8 and 'originating' products of Chapter 17

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 No	Description		
20.04	Fruit, fruit peel and parts of plants, preserved by sugar (drained, glacé or crystallized)		Manufacture from 'originating' fruit and products of Chapter 17
ex 20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, containing added sugar		Manufacture from 'originating' fruit and products of Chapter 17
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit: A. Nuts, including groundnuts, roasted B. Other		Manufacture, without the addition of sugar or spirit, in which the value of 'originating' products of heading Nos 08.01, 08.05 or 12.01 used represents at least 60% of the value of the finished product Manufacture from 'originating' products of Chapters 8, 17 and 22
ex 20.07	Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit		Manufacture from 'originating' products of Chapters 8 and 17
ex 21.01	Roasted chicory and extracts, essences and concentrates thereof	Manufacture from fresh or dried chicory roots	
ex 22.06	Vermouths	Manufacture from products of heading Nos 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 Nos 08.04, 20.07, 22.04 or 22.15	
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.05	
22.10	Vinegar and substitutes for vinegar	Manufacture from products of heading Nos 08.04, 20.07, 22.04 or 22.05	

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 No	Description		
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from various products	Manufacture in which at least 70% by quantity of products of heading No 24.01 used are 'originating' products
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugars and molasses	
ex 24.02	Cigarettes, cigars and cigarillos, tobacco for smoking		
ex 28.13	Hydrobromic acid	Any manufacture from products of heading No 28.01	
ex 28.19	Zinc oxide	Any manufacture from products of heading No 79.01	
28.27	Lead oxides	Any manufacture from products of heading No 78.01	
ex 28.28	Lithium hydroxide	Any manufacture from products of heading No 28.42	
ex 28.29	Lithium fluoride	Any manufacture from products of heading Nos 28.28 or 28.42	
ex 28.30	Lithium chloride	Any manufacture from products of heading Nos 28.28 or 28.42	
ex 28.33	Bromides	Any manufacture from products of heading Nos 28.01 and 28.13	
ex 28.38	Aluminium sulphate	Any manufacture from products of heading No 28.20	
ex 28.42	Lithium carbonate	Any manufacture from products of heading No 28.28	

Customs Tariff 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				
ex 29.02	Organic bromides		Any manufacture from products of heading Nos 28.01 or 28.13		
ex 29.02	Trichlorodi (chlorophenyl) ethane				
ex 29.35	Pyridine; alpha-picoline; beta-picoline; gamma-picoline				Transformation of ethanol into chloral and condensation of chloral with monochlorobenzol
ex 29.35	Vinylpyridine				Transformation of acetylene into acetaldehyde and transformation of acetaldehyde into pyridine or picoline
ex 29.38	Nicotinic acid (Vitamin PP)				Transformation of acetaldehyde into picolines and transformation of picolines into vinylpyridine
ex 30.03	Medicaments (including veterinary medicaments) containing antibiotics		Any manufacture from antibiotics of heading No 29.44	Transformation of acetaldehyde into beta-picoline and transformation of beta-picoline into nicotinic acid	
31.05	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 products	
32.06	Colour lakes		Any manufacture from products of heading Nos 32.04 or 32.05		
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		
35.05	Dextrins; soluble or roasted starches; starch glues		Any manufacture from various products		
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, flypapers)			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product	
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product	
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product	
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product	

Customs Tariff 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		
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	<p>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:</p> <ul style="list-style-type: none"> — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts, esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanalamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylenes; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No ex 38.01) in metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures 		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Customs Tariff 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			
ex 39.02	Polymers		All manufactures from monomers listed in Chapter 29	
39.07	Articles of products of the kinds described in heading Nos 39.01 to 39.06		Working of artificial plastic materials, cellulose ethers and esters, and artificial resins	
40.05	Plates, sheets and strip of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading Nos 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized 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 master-batch			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading Nos 41.06, 41.07 or 41.08		Tanning of raw hides and skins of heading No 41.01	
41.03	Sheep and lamb skin leather except leather falling within heading Nos 41.06, 41.07 or 41.08		Tanning of raw hides and skins of heading No 41.01	
41.04	Goat and kid skin leather, except leather falling within heading Nos 41.06, 41.07 or 41.08		Tanning of raw hides and skins of heading No 41.01	

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff No	Description		
41.05	Other kinds of leather, except leather falling within heading Nos 41.06, 41.07, or 41.08	Tanning of raw hides and skins of heading No 41.01	Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 inclusive (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 products
41.08	Patent leather and metallized leather		
43.03	Articles of furskin	Making up from furskins in plates, crosses and similar forms (ex 43.02)	Manufacture from boards not cut to size
	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled, or partly assembled		
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing 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
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
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.01

Products obtained		Working or processing that does not confer the status of 'originating' products	Working or processing that confers the status of 'originating' products when the following conditions are met
Customs Tariff No	Description		
51.03	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading Nos 51.01 or 51.02		Manufacture from chemical products or textile pulp
53.06	Yarn or carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from sheep's or lambs' wool, not carded or combed
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from sheep's or lambs' wool, not carded or combed
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from unprepared fine animal hair of heading No 53.02
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from unprepared coarse animal hair of heading No 53.02 or from unprepared horsehair of heading No 05.03
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from products of heading Nos 05.03, 53.01, 53.02, 53.03 or 53.04
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from products of heading Nos 53.01 to 53.05 inclusive
54.04	Flax or ramie yarn, put up for retail sale		Manufacture from products of heading Nos 54.01 or 54.02
54.05	Woven fabrics of flax or of ramie		Manufacture from products of heading Nos 54.01 or 54.02
55.05	Cotton yarn, not put up for retail sale		Manufacture from products of heading Nos 55.01 or 55.03
55.06	Cotton yarn, put up for retail sale		Manufacture from products of heading Nos. 55.01 or 55.03

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 No	Description		
55.07	Cotton gauze		Manufacture from products of heading Nos 55.01, 55.03 or 55.04
55.08	Terry towelling and similar terry fabrics, of cotton		Manufacture from products of heading Nos 55.01, 55.03 or 55.04
55.09	Other woven fabrics of cotton		Manufacture from products of heading Nos 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 of textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products of textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products of textile pulp
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products of textile pulp
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products of textile pulp
56.07	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03 inclusive
57.09	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
57.10	Woven fabrics of jute		Manufacture from raw jute
57.11	Woven fabrics of other vegetable textile fibres		Manufacture from products of heading Nos 57.02 or 57.04
58.01	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Keleni', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive
58.05	Narrow woven fabrics and narrow fabrics (boldec) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive
ex 58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; mechanically made lace, in the piece, in strips or in motifs		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive or 56.01 to 56.03 inclusive
59.04	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products of textile pulp
59.05	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 of textile pulp

Customs Tariff 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			
59.06	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
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 or coated 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	Linoleum and materials prepared on a textile base in 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 from yarn
59.11	Rubberized textile fabrics other than rubberized knitted or crocheted goods			Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like			Manufacture from yarn
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads			Manufacture from single yarn
59.15	Textile hosepipe and similar tubing, with or without lining, armour or accessories of other materials			Manufacture from single yarn
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material			Manufacture from single yarn

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 No	Description		
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from products of heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive, or 57.01 to 57.04 inclusive
Chapter 60	Knitted and crocheted goods: Of man-made textile fibres, continuous or discontinuous Other		Manufacture from products of heading Nos 56.01 to 56.03 inclusive, from textile pulp, or from chemical products Manufacture from natural fibres, carded or combed
61.01	Men's and boys' outer garments		Manufacture from yarn or from unbleached fabric
61.02	Women's, girls' and infants' outer garments		Manufacture from yarn or from unbleached fabric
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn or from unbleached fabric
61.04	Women's, girls' and infants' under garments		Manufacture from yarn or from unbleached fabric
61.05	Handkerchiefs		Manufacture from yarn
61.06	Shawls, scarves, mufflers, mantillas, veils and the like		Manufacture from yarn
61.07	Ties, bow ties and cravats		Manufacture from yarn
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flouncings, yokes and similar accessories and trimmings for women's and girls' garments		Manufacture from yarn

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 No	Description		
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
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn
ex 62.01	Travelling rugs and blankets, other than electrically heated		Manufacture from unbleached yarn of Chapters 50 to 56 inclusive
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles		Manufacture from single unbleached yarn
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from yarn
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn
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 consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal	
ex 64.02	Footwear with uppers of natural leather	Manufacture from assemblies consisting of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal	

Customs Tariff 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			
ex 64.02		Footwear other than with uppers of natural leather	Manufacture from assemblies consist- ing of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal	
64.03		Footwear with outer soles of wood or cork	Manufacture from assemblies consist- ing of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in any material except metal	
64.04		Footwear with outer soles of other materials	Manufacture from assemblies consist- ing of shoe uppers fixed to inner soles or to other lower parts, without outer soles, in 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 fibre
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 trim- med or not lined or trimmed		Manufacture from yarn
66.01		Umbrellas and sunshades (includ- ing walking-stick umbrellas, um- brella 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 68.04 } ex 68.05 } ex 68.06 }		Abrasives of silicon carbides	All manufactures from silicon car- bides of heading No ex 28.56	
ex 70.07		Cast or rolled glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for ex- ample, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulat- ing glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive	
70.08		Safety glass consisting of tough- ened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive	
70.09		Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06 inclusive	
71.15		Articles consisting of, or incorporat- ing 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
73.12		Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of coils of heading No 73.08	
73.13		Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Cutting without rolling of coils of heading No 73.08	
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
74.04		Wrought plates, sheets and strip, of copper of a thickness of more than 0.15 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
74.05		Copper foil (whether or not em- bossed, cut in shape, perforated, coated, printed or backed with paper or other reinforcing mater- ial), 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
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

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 No	Description		
74.07	Tubes and pipes and blanks therefore, 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
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, 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
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
74.11	Gauze, cloth, grill, netting, fencing, reinforcing 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
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
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

Customs Tariff 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		
74.14	Nails, tacks, staples, hook nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel, with heads of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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, 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
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
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
74.18	Other articles of a kind commonly used for domestic purposes, builders' 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
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
75.02	Wrought bars, rods, angles, shapes and sections of nickel; nickel ware		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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
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

Customs Tariff 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			
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
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
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 of a thickness of more than 0.20 mm			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 or flakes			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.06	Tubes and pipes and blanks therefore, of aluminium; hollow bars of aluminium			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of aluminium			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

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 No	Description		
76.08	Structures, complete or incomplete, whether or not assembled, and parts of the structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, 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, of aluminium, of a capacity exceeding 300 litres, 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	Compressed gas cylinders and similar pressure containers, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, painted 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

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 No	Description		
76.15	Articles of a kind commonly used for domestic purposes, builders' 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, sheet and strip, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow baths 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
78.03	Wrought plates, sheets and strip, of lead of a weight exceeding 1 700 g/m ²		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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 1 700 g/m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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
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
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	Gutters, 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
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 of a weight exceeding 1 kg/m ²		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Customs Tariff 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		
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product
82.06	Knives and cutting blades, for machines or for mechanical appliances		Assembly in which the value of the parts used does not exceed 40% 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 No	Description		
ex Chapter 84	Boilers, machinery and mechanical appliances; excluding products of heading No 84.15 and sewing machines and furniture specially designed for sewing machines (heading ex No 84.41)		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products
ex 84.41	Sewing machines; furniture specially designed for sewing machines		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used for the assembly of the head (motor excluded) are 'originating' products, and (b) the thread tension, crochet and zigzag mechanisms are 'originating' products
ex Chapter 85	Electrical machinery and equipment; parts thereof, excluding products of heading Nos 85.14 or 85.15		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product

⁽¹⁾ In determining the value of parts, the following must be taken into account:
(a) in respect of 'originating' 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 State where assembly is carried out;
(b) in respect of other parts, 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 No	Description		
85.14	Microphones and stands therefore; loudspeakers; audio-frequency electric amplifiers		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used are 'originating' products, and (b) all the transistors are 'originating' products
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus; radar apparatus and radio remote control apparatus		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products
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)		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product
ex Chapter 37	Vehicles other than railway or tramway rolling-stock and parts thereof, excluding products of heading No 87.09		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product
87.09	Motorcycles, autcycles and cycles fitted with an auxiliary motor, with or without sidecars; sidecars of all kinds		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products

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 No	Description		
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; excluding products of heading Nos 90.05, 90.07, 90.08, 90.12 or 90.26		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products
90.07	Photographic cameras; photographic flashlight apparatus		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products

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

- (a) in respect of 'originating' 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 State where assembly is carried out;
- (b) in respect of other parts, 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 No	Description		
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts (1) used are 'originating' products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading Nos 91.04 and 91.08		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product
91.04	Other clocks		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts (1) used are 'originating' products
91.08	Clock movements, assembled		Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts (1) used are 'originating' products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles, excluding products of heading No 92.11		Assembly in which the value of the parts used does not exceed 40% of the value of the finished product

Customs Tariff 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			
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound heads; television image and sound recorders and reproducers, magnetic			Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used are 'originating' products, and (b) all the transistors are 'originating' products
ex 93.07	Lead shot			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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, cufflinks, 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
98.08	Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes			Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 98.15	Vacuum flasks and other vacuum vessels, complete with cases			Manufacture from products of heading No 70.12

⁽¹⁾ In determining the value of parts, the following must be taken into account:
 (a) in respect of 'originating' 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 State where assembly is carried out;
 (b) in respect of other parts, the provisions of Article 4 of this Protocol determining:
 (i) the value of imported products,
 (ii) the value of products of undetermined origin.

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

Customs Tariff No	Finished products Description	Working or processing that confers the status of 'originating' products
		Incorporation of 'non-originating' parts in machinery or mechanical appliances of Chapters 84 to 92 does not make such products lose their status of 'originating' products, provided that the value of the 'non-originating' parts used does not exceed 5% of the value of the finished product
ex 15.10	Fatty industrial alcohols	Manufacture from fatty industrial 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 obtained exclusively by distilling cereals and in which the value of the 'non-originating' products used does not exceed 15% of the value of the finished 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 of 25 cm or less	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, more than 25 cm in thickness
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less	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, more than 25 cm in thickness
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
ex 33.01	Essential oils, other than of citrus fruit, terpeneless	Deterpenation of essential oils, other than of citrus fruit
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification, comprising distillation and refining of crude sulphate turpentine
ex 40.01	Slabs or 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 41.03	Retanned skin leather of crossed Indian sheep	Retanning of crossed Indian sheep skin leather not further prepared than tanned
ex 41.04	Retanned Indian goat or kid skin leather	Retanning of Indian goat or kid skin leather no further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.09 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	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 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
ex 70.13	Cut glassware (other than articles of heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	Cutting of 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

Finished products		Working or processing that confers the status of 'originating' products
Customs Tariff No	Description	
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
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, including silver gilt and platinum plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked 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 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked 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 and 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 unworked rolled platinum or other platinum group metals on base metal or precious metal

Finished products		Working or processing that confers the status of 'originating' products
Customs Tariff No	Description	
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14 (inclusive)	Processing of alloy steel and high carbon steels in the forms mentioned in heading Nos 73.06 to 73.14 (inclusive) involving transfer from one category below to another: 1. Ingots, blooms, billets, slabs, sheet-bars (including triplate bars); 2. Pieces roughly shaped by forging; 3. Coils for re-rolling; universal plates; 4. Bars and rods (including wire rod and hollow mining drill steel) and angles, shapes and sections; 5. Hoop and strip; 6. Sheets and plates; 7. Wire, whether or not coated, but not insulated
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 (except anodes in heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value whereof does not exceed 50% of the value of the finished product
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value whereof does not exceed 50% of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value whereof does not exceed 50% of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value whereof 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 whereof does not exceed 50% of the value of the finished product

Finished products		Working or processing that confers the status of 'originating' products
Customs Tariff No	Description	
84.06	Internal combustion piston engines	Assembly in which the value of the 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	Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the parts ⁽¹⁾ used are 'originating' products
ex 84.41	Sewing machines; furniture specially designed for sewing machines	Assembly in which the value of the 'non-originating' parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the parts ⁽¹⁾ used for assembly of the head (motor excluded) are 'originating' products, and (b) the thread tension, crochet and zigzag mechanisms are 'originating' products
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	Manufacture from roughly shaped blocks of wood or root

(¹) In determining the value of parts, the following must be taken into account:
 (a) in respect of 'originating' 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 State where assembly is carried out;
 (b) in respect of other parts, the provisions of Article 4 of this Protocol determining:
 (i) the value of imported products,
 (ii) the value of products of undetermined origin.

LIST C

List of products temporarily excluded from the scope
of this Protocol

Customs Tariff 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 benzol), intended for use as power or heating fuels
27.09 to 27.16 }	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: acyclic cyclanes and cyclenes, excluding azulenes benzene, toluene, xylenes intended for use as power or heating fuels
ex 34.03	Lubricating preparations, containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants
ex 38.19	Mixed alkylenes

E. E. C. - MALTA ASSOCIATION

A.M. 1

Movement Certificate

Certificat de Circulation des Marchandises
Warenverkehrsbescheinigung

Certificato per la Circolazione delle Merci
Certificat inzake Goederenverkeer

00000

DECLARATION BY THE EXPORTER

The undersigned _____
(Name and first name, or business name, and full address of the exporter)

_____ being the exporter of the goods described below:

Serial number	PACKAGES ¹		DESCRIPTION OF GOODS	Gross Weight (kg) or other measure (hl, cu.m., etc.)
	Marks and numbers	Number and kind		
1	2	3		5

Total number of packages (column 3) _____ and total quantities (column 5) _____ (in words)

Observations:

declares that these goods are at _____ and meet the conditions required for the issue of this certificate¹

Country of destination: _____

Place and date of signature: _____

(Exporter's signature)

(Optional entry)

_____ dated _____ No _____

CUSTOMS ENDORSEMENT

Declaration certified as being in accordance with the supporting documents submitted, and with the result of the checks carried out:

Export document:
Form: _____ No _____
dated _____
Customs office _____

Place and date of signature

Official stamp _____

(Official's signature)

¹ For goods in bulk indicate, as appropriate, the name of the vessel or the number of the railway truck or road goods vehicle.
² See notes on the back of this sheet.
³ Indicate the Member State or Malta.

REQUEST FOR CHECK ON THIS MOVEMENT CERTIFICATE A. M. I

The undersigned Customs official requests a check on the authenticity and correctness of this certificate:

Place and date of signature
Official stamp
(Official's signature)

RESULT OF CHECK

A check carried out by the undersigned Customs official shows that this movement certificate A. M. I:

- 1. was issued by the Customs office indicated, and that the information contained therein is accurate;
2. does not meet the requirements as to authenticity and correctness (see notes appended).

Place and date of signature
Official stamp
(Official's signature)

* Delete where not applicable

I. GOODS IN RESPECT OF WHICH A MOVEMENT CERTIFICATE A. M. I MAY BE ENDORSED

A movement certificate A. M. I may be endorsed only in respect of those goods which, in the exporting country, fall within one of the following categories:

Category 1

Goods wholly obtained either in the Member States* or in Malta. The following shall be considered as wholly obtained either in the Member States or in Malta:

- (a) mineral products extracted from the ground thereof;
(b) vegetable products harvested therein;
(c) live animals born and raised therein;
(d) products from live animals raised therein;
(e) products obtained by hunting or fishing conducted therein;
(f) marine products taken from the sea by their vessels;
(g) scrap and waste resulting from manufacturing operations and used articles provided that they have been collected therein and are fit only for the recovery of raw materials;
(h) goods obtained therein exclusively from animals or products referred to in sub-paragraphs (a) to (g) above or derivatives thereof.

Category 2

Goods obtained in the Member States or in Malta, in the manufacture of which are used only products originally imported from Malta or

the Member States and which, on their exportation from such country, meet the conditions required for obtaining a movement certificate A. M. I, and also, where appropriate, products falling under category 1 above

Category 3

Goods obtained in the Member States or in Malta, in the manufacture of which products other than those falling under categories 1 or 2 above are used, provided that the said products (herein after referred to as "other" products) have undergone working or processing operations:

- (a) which result in the goods obtained being classified under a tariff heading* other than the tariff heading covering each of the "other" products used, unless the operations carried out appear in List A annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation;
(b) or which, although appearing in List A referred to in sub-paragraph (a) above, meet the special conditions laid down in respect of them in the said List A;
(c) or which do not result in the goods obtained being classified under a tariff heading other than the tariff heading covering

each of the "other" products used, but appear in List B annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation.

II. SCOPE OF MOVEMENT CERTIFICATE A. M. I

The movement certificate A. M. I may be used only if the goods to which it relates are transported directly from the exporting country to the importing country.

The following shall be considered as transported directly from the exporting country to the importing country:

- (a) goods transported without passing through territory other than that of the Contracting Parties;

(b) goods transported through territory other than that of the Contracting Parties or transhipped in such territories, if the passage through such territories is covered by a single transport document drawn up in a Member State or in Malta;

(c) goods, which are transhipped on boats situated in territory other than that of the Contracting Parties where such transhipment is the result of force majeure or of events occurring at sea.

III. RULES FOR MAKING OUT MOVEMENT CERTIFICATES A. M. I

1. The movement certificate A. M. I must be made out in one of the languages in which the Agreement is drawn up, and in conformity with the provisions of the national law of the exporting country.

2. Entries on the movement certificate A. M. I shall be typed or handwritten; in the latter case it shall be completed in ink and in capital letters. It must contain neither erasures nor words written over one another. Any alterations must be made by deleting the incorrect particulars and by adding whatever corrections may be needed. Any such alteration must be approved by the person who has completed the certificate and must be endorsed by the Customs authorities.

3. Each item on the movement certificate A. M. I must be preceded by a serial 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 addition impossible.

4. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

5. The exporter or carrier may include a reference to the transport document in the part of the certificate reserved for the declaration by the exporter. The exporter or the carrier is also advised to enter the serial number of the certificate A. M. I on the transport document under which the goods are consigned.

IV. EFFECT OF MOVEMENT CERTIFICATE A. M. I

When correctly used, the movement certificate A. M. I enables the goods described therein to benefit in the importing country from the provisions of the Agreement between the EEC and Malta.

The Customs authorities of the importing country may, if they consider it to be necessary, request submission of any other supporting documentary evidence, in particular the transport documents under which the goods are consigned.

V. TIME-LIMIT FOR SUBMISSION OF MOVEMENT CERTIFICATE A. M. I

The movement certificate A. M. I must be submitted to the Customs office of the importing country at which the goods are presented,

within four months of the date of its endorsement.

* The Member States are: The Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands in Europe.

** Tariff headings shall mean the tariff headings in the Brussels Nomenclature.

(Declaration by the exporter continued)

DECLARES that these goods were obtained in and fall under category¹ listed in Note I on the back of the movement certificate A. M. I

SPECIFIES as follows the circumstances which have conferred the status of "originating" products on these goods²:

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

SUBMITS the following supporting documents³:

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

UNDERTAKES to submit, at the request of the appropriate authorities, any additional supporting evidence which these authorities may require for the purpose of issuing this certificate, and undertakes, if required, to agree to any inspection

tion of his accounts and any check on the processes of manufacture of the above goods, carried out by the said authorities.

REQUESTS the issue of a movement certificate A. M. I for these goods.

Place and date of signature

.....
(Exporter's signature)

¹ State the category number and indicate the corresponding subparagraph where appropriate

² To be completed if products originating in a third country, or products of undetermined origin, have been used in the manufacture of the goods in question.

Indicate the products used, their tariff heading, their origin and, where appropriate, the manufacturing processes qualifying the goods as originating in the country of manufacture (application of List B or of the special conditions laid down in List A), the goods obtained and their tariff heading. If, as a condition for conferring the status of "originating" product on the goods obtained, the value of the products used may not exceed a certain percentage of the value of these goods, indicate:

(a) for the products used:

— the value for customs purposes, where these products originate in third countries;

— the earliest variable price paid for the said products in the territory of the State in which manufacture takes place, where the products in question are of undetermined origin;

(b) for the goods obtained: the ex-works price, i.e. the price paid to the manufacturer in whose undertaking the working or processing has been carried out. Where such working or processing has been carried out in two or more undertakings, the price to take into account is that paid to the last manufacturer.

³ For example, import documents, invoices, etc. relating to the products used.

FORM A.M. 2

(PART 1)

TO BE INSERTED IN THE CONSIGNMENT

CEE — MALTA ASSOCIATION	LABEL A.M. 2 A 000000
Declaration by the exporter	Description of
The undersigned, exporter of the goods described here and contained in this postal consignment:	
— declares that they are in (exporting country) and meet the requirements set out on the back of part 2 of this declaration.	
— undertakes to submit, at the request of the appropriate authorities, the exporting evidence which these authorities may require and to place at any inspection of his accounts and any check on the processes of any nature the goods described here, by these authorities.	
— Country of destination:	Observations:
Place and date of signature	
(Exporter's signature)	
Exported by (name, or business name, and full address of the exporter)	Authorities in the exporting country responsible for checks on declarations by exporters
References of any check already carried out by the appropriate authorities.	

REQUEST FOR CHECK	RESULT OF CHECK
<p>The undersigned Customs official requests a check on the exporter's declaration appearing on the front of this form A. M. 2*.</p> <p>Place and date of signature</p> <p>Official stamp</p> <p>(Official's signature)</p>	<p>A check carried out by the undersigned official shows that:</p> <p>(1) the details given on this label are accurate¹;</p> <p>(2) this label A. M. 2 does not meet the requirements as to correctness (see notes appended)¹.</p> <p>Place and date of signature</p> <p>Official stamp</p> <p>(Official's signature)</p> <p>¹ Delete where not applicable.</p>

Checks on forms A. M. 2 are to be carried out at random and also whenever the Customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of certain parts thereof.

The Customs authorities of the importing country are to refer to the authorities responsible for checking in the exporting country the form A. M. 2 contained in the consignment, giving the formal or substantive reasons for an inquiry. Wherever possible they attach to this form the invoice which has been presented to them, or a copy thereof, and forward any information which it has been possible to obtain and which suggests that the particulars given on the form A. M. 2 are inaccurate.

If the Customs authorities of the importing country decide to suspend execution of the provisions of the Agreement while awaiting the results of the check, they must offer to release the goods to the importer subject to any conservatory measures deemed necessary.

(Back)

GOODS IN RESPECT OF WHICH A MOVEMENT CERTIFICATE A. M. 1
MAY BE ENDORSED OR A FORM A. M. 2 MAY BE MADE OUT

A movement certificate A. M. 1 may be endorsed or a form A. M. 2 may be made out* only in respect of those goods which, in the exporting country, fall within one of the following categories:

Category 1

Goods wholly obtained either in the Member States** or in Malta.

The following shall be considered as wholly obtained either in the Member States or in Malta:

- (a) mineral products extracted from the ground thereof;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;
- (e) products obtained by hunting or fishing conducted therein;
- (f) marine products taken from the sea by their vessels;
- (g) scrap and waste resulting from manufacturing operations and used articles, provided that they have been collected therein and are fit only for the recovery of raw materials;
- (h) goods obtained therein exclusively from animals or products referred to in subparagraphs (a) to (g) above or derivatives thereof.

Category 2

Goods obtained in the Member States or in Malta, in the manufacture of which are used only products originally imported from Malta or the Member States and which, on their exportation from such country, met the conditions required for obtaining a movement certificate A. M. 1 and also, where appropriate, products falling under category 1 above.

Category 3

Goods obtained in the Member States or in Malta, in the manufacture of which products other than those falling under categories 1 or 2 above are used, provided that the said products (hereinafter referred to as "other" products) have undergone working or processing operations:

- (a) which result in the goods obtained being classified under a tariff heading*** other than the tariff heading covering each of the "other" products used, unless the operations carried out appear in List A annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation;
- (b) or which, although appearing in List A referred to in sub-paragraph (a) above, meet the special conditions laid down in respect of them in the said List A;
- (c) or which do not result in the goods obtained being classified under a tariff heading other than the tariff heading covering each of the "other" products used, but appear in List B annexed to the Protocol on the definition of the concept of "originating" products and on methods of administrative co-operation.

* A form A. M. 2 may only be made out if the value of the goods in question does not exceed 1000 units of account for each consignment.

** The Member States are: The Kingdom of Belgium, the Federal Republic of Germany, the French Republic, the Italian Republic, the Grand Duchy of Luxembourg and the Kingdom of the Netherlands in Europe.

*** Tariff headings shall mean the tariff headings in the Brussels Nomenclature.

FINAL ACT

The Plenipotentiaries of
the Council of the European Communities,
of the one part, and
of the Government of Malta,
of the other part,

assembled at Valletta on this fifth day of December in the year one thousand nine hundred and seventy

for the purpose of signing the Agreement establishing an Association between the European Economic Community and Malta,

have, at the time of signing this Agreement,

— adopted the following Joint Declarations by the Contracting Parties:

1. Joint Declaration by the Contracting Parties concerning cooperation and contacts between the European Parliament and the Maltese Parliament,
2. Joint Declaration by the Contracting Parties concerning amendments to the Customs Tariffs and to the import regulations,
3. Joint Declaration by the Contracting Parties concerning Article 2 of the Agreement,
4. Joint Declaration by the Contracting Parties concerning Article 2 of Annex I,

— and have taken note of the following Declarations by the Maltese Delegation:

1. Declaration by the Maltese Delegation concerning Article 3 of Annex II,
2. Declaration by the Maltese Delegation concerning Article 6 of Annex II.

The aforementioned Declarations are annexed to this Final Act.

The Plenipotentiaries have agreed that these Declarations shall, in so far as necessary, be subject, under the same conditions as the Agreement, to the procedures required to ensure their validity.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter diese Schlußakte gesetzt.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent Acte final.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente Atto finale.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Slotakte hebben gesteld.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below the Final Act.

Geschehen zu Valletta am fünften Dezember neunzehnhundertsiebzig.

Fait à La Valette, le cinq décembre mil neuf cent soixante-dix.

Fatto a La Valletta, il cinque dicembre millenovecentosettanta.

Gedaan te Valletta, de vijfde december negentienhonderdzeventig.

Done at Valletta on this fifth day of December in the year one thousand nine hundred and seventy.

Im Namen des Rates der Europäischen Gemeinschaften,

Pour le Conseil des Communautés européennes,

Per il Consiglio delle Comunità europee,

Voor de Raad der Europese Gemeenschappen,

For the Council of the European Communities,

Sigismund von BRAUN
Franco Maria MALFATTI

Mit dem Vorbehalt, daß für die Europäische Wirtschaftsgemeinschaft erst dann endgültig eine Verpflichtung besteht, wenn sie der anderen Vertragspartei notifiziert hat, daß die durch den Vertrag zur Gründung der Europäischen Wirtschaftsgemeinschaft vorgeschriebenen Verfahren, namentlich die Anhörung des Europäischen Parlaments, stattgefunden haben.

Sous réserve que la Communauté Économique Européenne ne sera définitivement engagée qu'après notification à l'autre Partie contractante de l'accomplissement des procédures requises par le Traité instituant la Communauté Économique Européenne et notamment la consultation de l'Assemblée.

Con riserva che la Comunità Economica Europea sarà definitivamente vincolata soltanto dopo la notifica all'altra Parte contraente dell'espletamento delle procedure richieste dal Trattato che istituisce la Comunità Economica Europea e, in particolare, dell'avvenuta consultazione del Parlamento Europeo.

Onder voorbehoud dat de Europese Economische Gemeenschap eerst definitief gebonden zal zijn na kennisgeving aan de andere Overeenkomstsluitende Partij van de vervulling der door het Verdrag tot oprichting van de Europese Economische Gemeenschap vereiste procedures, met name van de raadpleging van het Europese Parlement.

Provided that the Community shall be finally bound only after the other Contracting Party has been notified that the procedures required by the Treaty establishing the European Economic Community, and, in particular, consultation of the European Parliament, have been completed.

Im Namen der Regierung Maltas,
Pour le Gouvernement de Malte,
Per il Governo di Malta,
Voor de Regering van Malta,
For the Government of Malta,

Giorgio BORG OLIVIER

ANNEX

Joint Declaration by the Contracting Parties concerning cooperation and contacts between the European Parliament and the Maltese Parliament

The Contracting Parties agree to take all appropriate measures in order to facilitate cooperation and contacts between the European Parliament and the Maltese Parliament.

Joint Declaration by the Contracting Parties concerning amendments to the customs tariffs and to the import regulations

The Contracting Parties agree to notify each other with the least possible delay of any amendments made to their respective customs tariffs, or to the regulations governing their import trade.

Joint Declaration by the Contracting Parties concerning Article 2 of the Agreement

1. Malta envisages the progressive establishment, during the course of the second stage, of a customs union with the Community. To this end, the products mentioned in List A to Annex II of the Agreement shall, as from the commencement of the second stage, be subject to an initial reduction *vis-à-vis* the Community of at least 35% of customs duties and taxes having an equivalent effect.
2. The Community envisages granting Malta, from the commencement of the second stage, exemption from customs duties and taxes having equivalent effect in respect of products referred to in Article 1 of Annex I of the Agreement.
3. The procedures for the introduction by Malta of the common customs tariff, the elimination of the customs duties and quantitative restrictions applied *vis-à-vis* the Community, complementary provisions for the proper implementation of the customs union, and the special arrangements for the importation into the Community of agricultural products, which latter arrangement shall take due account of the common agricultural policy of the Community, shall be determined during the course of negotiations for transition to the second stage.

**Joint Declaration by the Contracting Parties
concerning Article 2 of Annex I**

The Contracting Parties, taking into consideration the undertaking by Malta to apply the Common Customs Tariff during the second stage of the Agreement, agree that, for the purpose of the implementation of the Protocol on the definition of 'originating' products and on methods of administrative cooperation, the special provisions mentioned in List A to that Protocol shall not be applicable, during the first stage, to imports, made under the conditions laid down in Article 2 of Annex I, of products falling under tariff heading 56.04 (man-made fibres, discontinuous or waste, carded, combed or otherwise prepared for spinning) and 61.01 (men's and boys' outer garments).

**Declaration by the Maltese Delegation concerning
Article 3 of Annex II**

The Government of Malta declares that it is prepared to make, before the end of the first stage of the Agreement, the necessary amendments to its customs tariff in order to distinguish customs duties from taxes pertaining to the internal fiscal system within the meaning of Article 4 of the Agreement.

**Declaration by the Maltese Delegation concerning
Article 6 of Annex II**

The Government of Malta declares that it is prepared to take the necessary steps to procure that, during the first stage of the Agreement, imports which are still subject to quantitative restrictions shall be freed from such restrictions as early as possible and to the extent compatible with the proper development of the Maltese economy.

It also declares that it is prepared to ensure that, when products still subject to quantitative restrictions are imported, normal conditions of competition are respected.

AGREEMENT

**extending the provisions governing the first stage of the Agreement
establishing an association between the European Economic
Community and Malta**

THE COUNCIL OF THE EUROPEAN COMMUNITIES,
of the one part, and

THE GOVERNMENT OF THE REPUBLIC OF MALTA,
of the other part,

CONSIDERING that the provisions governing the first stage of the Agreement establishing an association between the European Economic Community and Malta, signed at Valletta on 5 December 1970, hereinafter referred to as "the Agreement", expire on 31 March 1976;

CONSIDERING that the Contracting Parties have made it their aim to negotiate a second stage providing for a further elimination of obstacles to trade between the European Economic Community and Malta and the adoption by Malta of the Common Customs Tariff;

RECOGNIZING that it has proved impossible to open the negotiations relating to the definition of the content of the second stage within the prescribed time;

HAVE DECIDED to extend the provisions governing the first stage of the Agreement until the entry into force of the second stage but not later than 30 June 1977, and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Jean DONDELINGER,
Ambassador Extraordinary and Plenipotentiary,
Permanent Representative of Luxembourg,
Chairman of the Permanent Representatives Committee;

Theodorus HIJZEN,
Director-General of External Relations of
the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph Attard KINGSWELL,
Ambassador Extraordinary and Plenipotentiary,
Permanent Delegate of the Republic of Malta
to the European Economic Community.

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

HAVE AGREED AS FOLLOWS:

ARTICLE 1

Article 2(2) of the Agreement shall be replaced by the following:

- "2. The Agreement provides for two successive stages. The provisions governing the first stage shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977. The second stage shall be, in principle, of five years' duration."

ARTICLE 2

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

ARTICLE 3

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

Information concerning the date of entry into force of the Agreement extending the provisions governing the first stage of the Agreement establishing an association between the EEC and Malta

As the exchange of instruments of notification of the completion of the procedures required for the entry into force of the Agreement extending the provisions governing the first stage of the Agreement establishing an association between the EEC and Malta, signed in Brussels on 27 February 1976, took place on 30 March 1976, the Agreement will enter into force on 1 April 1976 in accordance with Article 2 of that Agreement (1).

PROTOCOL

**laying down certain provisions relating to the Agreement establishing
an association between the European Community and Malta**

PROTOCOL

laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part,

THE GOVERNMENT OF THE REPUBLIC OF MALTA,

of the other part,

HAVE DECIDED to determine by mutual agreement certain transitional measures and adaptations to the Agreement establishing an association between the European Economic Community and Malta signed at Valletta on 5 December 1970 which are necessary consequent on the enlargement of the Community 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:

Jean DONDELINGER,
Ambassador Extraordinary and Plenipotentiary, Permanent Representative of Luxemburg,
Chairman of the Permanent Representatives Committee;
Theodorus HIJZEN,
Director-General of External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph Attard KINGSWELL,
Ambassador Extraordinary and Plenipotentiary, Permanent Delegate of the Republic of Malta to the European Economic Community,

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

HAVE AGREED AS FOLLOWS:

TITLE I

Measures of adaptation

Article 1

The text of the Agreement and the declarations annexed to the Final Act drawn up in Danish and annexed to this Protocol are authentic in the same way as the original texts.

Article 2

The annual tariff quotas for Malta in application of Article 2 of Annex I to the Agreement shall be increased as follows:

CCT heading No	Description	Annual Community tariff quota (in metric tons)
55.05	Cotton yarn, not put up for retail sale	910
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	800
60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized	190
61.01	Men's and boys' outer garments	730

TITLE II

Transitional measures

Article 3

Denmark shall apply in respect of Malta the reductions in customs duties and charges having equivalent effect provided for in Articles 1, 2, 3 and 5 of Annex I to the Agreement and at rates shown therein.

However, the duties thus reduced may in no case be lower than those applied by Denmark in respect of the Community as originally constituted.

Article 4

1. Ireland and the United Kingdom shall apply to imports originating in Malta the customs duties and rules of origin applied in respect of Malta at the time of entry into force of this Protocol.

This provision shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977.

2. Products originating in Malta conforming to the provisions of the Protocol annexed in respect of which the rates of customs duties and charges having equivalent effect, reduced in accordance with Articles 1, 2, 3 and 5 of Annex I to the Agreement and calculated in accordance with Article 5, and in accordance with Articles 13 and 14 of this Protocol, and calculated in accordance with Article 15 are lower than the customs duties and charges having equivalent effect applied by Ireland and the United Kingdom in respect of Malta at the time of entry into force of this Protocol may be imported into Ireland and the United Kingdom at the reduced rates of customs duties and charges having equivalent effect set out in the Agreement.

However, the duties thus reduced may in no case be lower than those applied by Ireland and the United Kingdom in respect of the Community as originally constituted.

3. Should the progressive alignment of the Irish and the United Kingdom tariffs on the Common Customs Tariff result in the application by Ireland and the

United Kingdom as regards Malta of customs duties lower than those applied in respect of that State at the time this Protocol enters into force, the first-mentioned customs duties shall be applied.

Article 5

1. The rates on the basis of which the new Member States apply to Malta the reductions provided for in Article 3 and Article 4 (2) shall be those which they apply at the time in respect of third countries.

2. By way of derogation from the provisions of Article 3 and Article 4 (2), should the application of these provisions temporarily result in tariff movements away from alignment on the final duty, the new Member States may maintain their duties until the level of these duties has been reached on the occasion of a subsequent alignment, or they may apply the duty resulting from a subsequent alignment as soon as this alignment reaches or passes the said level.

Article 6

1. The reduced duties calculated in accordance with Articles 3, 4 and 5 shall be applied by rounding to the first decimal place.

2. Subject to the effect to be given by the Community to Article 39 (5) of the Act of Accession as regards the specific duties or the specific part of the mixed duties of the customs tariffs of Ireland and the United Kingdom, the provisions of Articles 4 and 5 shall be applied by rounding to the fourth place of decimals.

Article 7

Where, for the products listed in Annex I to the Agreement, the new Member States apply duties comprising protective and fiscal elements, only the protective elements of those duties, within the meaning of Article 38 of the Act of Accession, shall be aligned on the preferential duties set out in that Annex and reduced as provided in Articles 3, 4 and 5.

Article 8

The arrangements which Denmark applies in respect of Malta, in application of Article 7 of Annex I to the Agreement, may under no circumstances be more favourable than those which it applies in respect of the Community as originally constituted.

Article 9

1. Ireland and the United Kingdom shall apply to imports originating in Malta the quantitative restrictions in force in respect of Malta at the time of entry into force of this Protocol.

This provision shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977.

2. The arrangements which Ireland and the United Kingdom apply in respect of Malta may not be less favourable than those provided for in Article 7 of Annex I to the Agreement.

3. However, the quantitative restrictions in force in Ireland which are referred to in Protocol 7 of the Act of Accession shall be abolished as regards Malta in accordance with procedures to be determined, account being taken of the provisions of the above-mentioned Protocol.

Article 10

Malta shall apply in respect of Denmark the reductions in customs duties and charges having equivalent effect provided for in Articles 1, 2, 3 and 4 of Annex II to the Agreement at the rates and in accordance with the timetable set out therein.

Article 11

1. Malta shall continue to apply to imports originating in Ireland and the United Kingdom the tariff and rules of origin applied prior to the Agreement, without prejudice to the protective clauses of that Agreement.

This provision shall apply until the entry into force of the provisions governing the second stage but not later than 30 June 1977.

2. Products originating in Ireland and the United Kingdom in respect of which the rates of customs duties and charges having equivalent effect, reduced in accordance with Article 1 of Annex II to the Agreement, are lower than the customs duties and charges having equivalent effect applied by Malta at the time of entry into force of this Protocol may be imported into Malta at the reduced rates of customs duties and charges having equivalent effect in accordance with the timetable set out in the Agreement and under the rules of origin appropriate thereto.

TITLE III

Origin rules

Article 12

The Protocol annexed replaces the Protocol relating to the definition of the concept of 'originating products' and to methods of administrative cooperation referred to in Article 7 of the Agreement.

TITLE IV

Rules applying to certain agricultural products

Article 13

Customs duties on imports into the Community of the products originating in Malta which are listed as follows shall be reduced by the rates indicated for each of them:

CCT heading No	Description	Rate of reduction
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	60 %
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared: A. Fresh	60 %
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	60 %

CCT heading No	Description
22.05 (cont'd)	<p>II. Of an actual alcoholic strength exceeding 13° but not exceeding 15°, in containers holding: ex a) Two litres or less: — Wine of fresh grapes</p> <p>III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°, in containers holding: a) Two litres or less: ex 2. Other: — Wine of fresh grapes</p> <p>IV. Of an actual alcoholic strength exceeding 18° but not exceeding 22°, in containers holding: a) Two litres or less: ex 2. Other: — Wine of fresh grapes</p>

Article 15

1. The rates of reduction specified in Articles 13 and 14 shall apply to customs duties actually applied in respect of third countries.

2. Article 4 shall apply to imports into Ireland and the United Kingdom of the products referred to in Articles 13 and 14.

3. However, the duties applied by Denmark as a result of the reductions referred to in paragraph 1 may in no case be lower than those applied by the said country to the Community as originally constituted.

4. By way of derogation from paragraph 1, should the application thereof temporarily result in tariff movements away from alignment on the final duty, Denmark, Ireland and the United Kingdom may maintain their duties until the level of these duties has been reached on the occasion of a subsequent alignment, or they may apply the duty which would result from a subsequent alignment as soon as a tariff movement reaches or passes the said level.

5. The reduced duties calculated in accordance with paragraph 1 shall be applied rounded to the first decimal place.

Subject to the application by the Community of Article 39 (5) of the Act of Accession, as regards the specific duties or the specific part of the mixed duties in the Irish and United Kingdom Customs Tariffs, paragraph 1 shall be applied by rounding to the fourth decimal place.

Article 16

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

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

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

3. Consultations may be held within the Association Council on the application of this Article.

Article 17

From the beginning of 1978 in accordance with the procedure adopted for negotiating the Agreement, the Contracting Parties shall review the results of the agricultural provisions as well as any improvements which could be made as from 1 January 1979 on the basis of the experience gained during the functioning of the Agreement and of the objectives defined therein.

TITLE V

Cooperation

Article 18

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

Article 19

In order to achieve the cooperation referred to in Article 18, account shall be taken, in particular, of the following:

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

Article 20

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

- participation by the Community in the efforts made by Malta 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 Malta and the modernization of its agriculture, fisheries and tourist industry;
- the marketing and sales promotion of products exported by Malta;
- industrial cooperation aimed at boosting the industrial production of Malta, in particular through projects, programmes and studies designed to:
 - encourage participation by the Community in the implementation of Malta's industrial development programmes;
 - foster the organization of contacts and meetings between Maltese 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 Malta 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 Malta and in particular the establishment of new industrial and trade links between the industries and firms of the Member States and those of Malta;
- 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 21

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 20. To that end it is empowered to make decisions.

Article 22

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

Article 23

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 VI

Final provisions

Article 24

This Protocol and its Annex form an integral part of the Agreement establishing an association between the European Economic Community and Malta.

Article 25

1. This Protocol shall require ratification, acceptance or approval in accordance with the procedures in

force in each 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 26

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.

Til bekræftelse heraf har underregnede befuldmægtigede underskrevet denne Protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Udfærdiget i Bruxelles, den fjerde marts nitten hundrede og seksoghalvfjerds.

Geschehen zu Brüssel am vierten März neunzehnhundertsechundsiebzig.

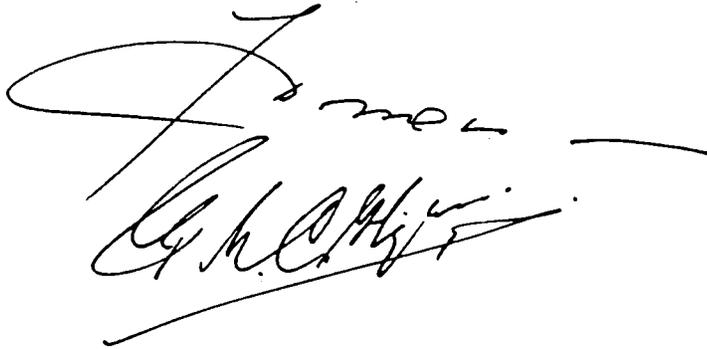
Done at Brussels on the fourth day of March in the year one thousand nine hundred and seventy-six.

Fait à Bruxelles, le quatre mars mil neuf cent soixante-seize.

Fatto a Bruxelles, addi quattro marzo millenovecentosettantasei.

Gedaan te Brussel, de vierde maart negentienhonderd zesenzeventig.

På Rådet for De europæiske Fællesskabers vegne,
Im Namen des Rates der Europäischen Gemeinschaften,
For the Council of the European Communities,
Pour le Conseil des Communautés européennes,
Per il Consiglio delle Comunità europee,
Voor de Raad van de Europese Gemeenschappen,

A large, stylized handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke at the end.

For republikken Maltas regering,
Im Namen der Regierung der Republik Malta,
For the Government of the Republic of Malta,
Pour le gouvernement de la république de Malte,
Per il governo della Repubblica di Malta,
Voor de Regering van de Republiek Malta,

A handwritten signature in black ink, appearing to be 'Antonio Galea', with a horizontal line underneath.

ANNEX

PROTOCOL

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

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 Malta:

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

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 Malta or in the Community, within the meaning of Articles 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 Lists A and 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 Lists A and B referred to in Article 3 provide that goods obtained in Malta 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 Malta to the Community or from the Community to Malta. However, goods originating in Malta 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 Malta 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 cooperation

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 (u.a.) has a value of 0.88867088 gramme of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at the level of the Association Council 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 Chapter 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 dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

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

The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be 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 goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of 'originating products' the exporter may refer to this check in the 'Remarks' box of form EUR. 2.

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

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

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

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

Article 17

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

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 Malta for exhibition in another country and sold after the exhibition for importation into Malta 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 Malta 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 Malta 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 Malta or in the Community;
- (c) the goods have been consigned during the exhibition or immediately thereafter to Malta 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', 'AFGEDEVEN 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'.

Article 21

Malta 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, Malta 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 Cooperation 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 Association Council may decide to amend the provisions of this Protocol .

Article 26

1. The Community and Malta 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.M.1. as well as forms A.M.2. may be used until stocks are exhausted and at the latest up to and including 30 June 1977 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 Annexes V and VI

to this Protocol, may continue to be used until stocks are exhausted, under the conditions laid down by this Protocol.

Article 27

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

Article 28

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

Article 29

Those products accompanied by a movement certificate A.M.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.

ANNEX I

EXPLANATORY NOTES

Note 1 — Articles 1 and 2

The terms 'the Community' and 'Malta' shall also cover the territorial waters of the Member States of the Community or of Malta 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 Malta 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 — Articles 3 (1) and (2), and 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 Malta;
- which sail under the flag of a Member State or of Malta;
- which are owned to an extent of at least 50 % by nationals of the Member States and Malta or by a company with its head office in a Member State or in Malta, 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 Malta and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to the Member States or Malta or to public bodies or nationals of the Member States or of Malta;
- of which the captain and officers are all nationals of the Member States or of Malta;
- of which at least 75 % of the crew are nationals of the Member States or of Malta.

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.

ANNEX II

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
CCT 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	

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
CCT heading No	Description		
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	
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 sago 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 pig fat and poultry fat, rendered or solvent-extracted	Manufacture from products of heading No 02.05	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats	Manufacture from products of heading Nos 02.01 and 02.06	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mammals caught by fishing vessels of third countries	
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	Manufacture from products of Chapter 2	

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
CCT heading No	Description		
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle-wax, Japan wax or oil of tung nuts, oleococca seeds or oiticia 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	
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 molasses, 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

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
CCT heading No	Description		
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, cornflakes and similar products)	Manufacture from any product other than of Chapter 17 ⁽¹⁾ or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese 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	
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, glacé or crystallized)	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.06	Fruit otherwise prepared or preserved whether or not containing added sugar or spirit:		

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

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
CCT heading No	Description		
20.06 (cont'd)	A. Nuts		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 60% of the value of the manufactured product
	B. Other fruits	Manufactured from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 20.07	Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
21.05	Soups and broths in liquid, solid or powder forms; homogenized food preparations	Manufacture from products of heading No 20.02	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	Manufacture from fruit juices ⁽¹⁾ or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.10	Vinegar and substitutes for vinegar	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	

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

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
CCT heading No	Description		
ex 23.03	Residues from the manufacture of maize starch (excluding concentrated steeping liquours), of a protein content, calculated on the dry product, exceeding 40% dry 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 28.38	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
31.05	Other fertilizers; goods of Chapter 31 in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes

(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
CCT heading No	Description		
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (*)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (*)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (*)	
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(*) 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
CCT heading No	Description		
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	<p>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:</p> <ul style="list-style-type: none"> — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylbenzenes and mixed alkyl-naphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than sorbitol of heading No 29.04 		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
CCT heading No	Description		
ex 39.02	Polymerization 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 heading 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 unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized 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
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) ⁽¹⁾	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01

⁽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
CCT heading No	Description		
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing 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
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 ⁽¹⁾	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 ⁽¹⁾	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No 50.03
50.06 ⁽¹⁾	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07 ⁽¹⁾	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading Nos 50.01 to 50.03
ex 50.08 ⁽¹⁾	Imitation catgut of silk		Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
50.09 ⁽¹⁾	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No 50.02 or 50.03
50.10 ⁽¹⁾	Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03
51.01 ⁽²⁾	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 ⁽²⁾	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 ⁽²⁾	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 ⁽¹⁾	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 ⁽²⁾	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02 ⁽¹⁾	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.05 ⁽²⁾	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 ⁽²⁾	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03

⁽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 polyester, whether or not gimped, falling within heading 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 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
CCT 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 heading 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 heading Nos 53.01 to 53.05
53.12 ⁽²⁾	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of heading Nos 53.02 to 53.05
53.13 ⁽²⁾	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.03
54.03 ⁽¹⁾	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04 ⁽¹⁾	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 ⁽²⁾	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 ⁽¹⁾	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 ⁽¹⁾	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 ⁽²⁾	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 ⁽²⁾	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 ⁽²⁾	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04

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

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

(i) to 20% where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not zipped, 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.

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
CCT heading No	Description		
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
56.05 ⁽¹⁾	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 ⁽¹⁾	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 ⁽²⁾	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03
57.05 ⁽¹⁾	Yarn of true hemp		Manufacture from raw true hemp
57.06 ⁽¹⁾	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03
57.07 ⁽¹⁾	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04

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

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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confer the status of originating products when the following conditions are met
CCT heading No	Description		
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres discontinuous man-made fibres or their waste, neither carded nor combed
57.09 ⁽¹⁾	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
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 heading 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 'Kelem', 'Schumacks' and 'Karamanic' rugs and the like (made up or not)		Manufacture from materials of heading 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 heading 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

⁽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 heading 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 heading 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
CCT heading No	Description		
58.05 ⁽¹⁾	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 heading 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
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 heading 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 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of heading 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 heading 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
ex 58.09 ⁽¹⁾	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading 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

⁽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 heading 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
CCT heading No	Description		
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
59.03 ⁽¹⁾	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 ⁽¹⁾	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 ⁽¹⁾	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 ⁽²⁾	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 ⁽³⁾	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres

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

(i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading 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
CCT heading No	Description		
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13 ⁽¹⁾	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15 ⁽¹⁾	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of heading 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 heading 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 heading 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 heading Nos 56.01 to 56.03, from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn ⁽²⁾

(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 heading 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.

(2) Trimmings and accessories used (excluding linings and interlinings) 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.

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
CCT heading No	Description		
ex 60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
61.01	Men's and boys' outer garments		Manufacture from yarn (1) (2)
ex 61.01	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered		Manufacture from yarn (1) (2)
ex 61.02	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (1)

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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn ⁽¹⁾ ⁽²⁾
61.04	Women's, girls' and infants' under garments		Manufacture from yarn ⁽¹⁾ ⁽²⁾
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn ⁽¹⁾ ⁽²⁾ ⁽³⁾
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp ⁽¹⁾ ⁽²⁾
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
61.07	Ties, bow ties and cravats		Manufacture from yarn ⁽¹⁾ ⁽²⁾
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn ⁽¹⁾ ⁽²⁾
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product ⁽¹⁾
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn ⁽¹⁾ ⁽²⁾
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn ⁽¹⁾ ⁽²⁾

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

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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.10	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product ⁽¹⁾ ⁽²⁾
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn ⁽¹⁾ ⁽²⁾
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	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn ⁽¹⁾ ⁽²⁾
62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

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

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

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

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
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	
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 sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	

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
CCT heading No	Description		
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (*)
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No 73.06	
73.08	Iron or steel coils re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of heading No 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of heading 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 heading 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 heading 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	

(*) 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
CCT heading No	Description		
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 heading Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾

⁽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
CCT heading No	Description		
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 300 litres, 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⁾
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.12	Expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.13	Chain and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾

⁽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
CCT heading No	Description		
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)
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

(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
CCT heading No	Description		
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
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, 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 litres, 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
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

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
CCT heading No	Description		
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⁾
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 1.7 kg/m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product ⁽¹⁾

⁽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
CCT heading No	Description		
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	Gutters, 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
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(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
CCT heading No	Description		
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 ⁽¹⁾
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product ⁽¹⁾
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 ⁽²⁾ used are originating products

⁽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.

⁽²⁾ 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
CCT heading No	Description		
ex 84.41	Sewing machines, including furniture for sewing machines		<p>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:</p> <p>(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</p> <p>(b) the thread tension, crochet and zigzag mechanisms are originating products</p>
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		<p>Working, processing or assembly in which the value of the non-originating material and parts used does not exceed 40% of the value of the finished product</p>
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		<p>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:</p> <p>(a) at least 50% in value of the materials and parts⁽¹⁾ used are originating products, and</p> <p>(b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product⁽²⁾</p>

⁽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
CCT heading No	Description		
85.15	Radiotelegraphic and radio-telephonic 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: (a) at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product ⁽²⁾
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
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, autcycles 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 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 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

⁽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
CCT heading No	Description		
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
90.08	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

⁽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
CCT heading No	Description		
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
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product ⁽²⁾

⁽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
CCT heading No	Description		
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
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
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

ANNEX III

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 confer the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in heading Nos 97.07 and 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 stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
ex Chapters 28 to 37	Products of the chemical and allied industries excluding calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally (ex 31.03) and essential oils other than of citrus fruit, 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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 31.03	Calcined, crushed and powdered natural aluminium calcium phosphates, treated thermally	Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermally
ex 33.01	Essential oils, other than of citrus fruit, 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 (ex 38.07)	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 metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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 lambskins without the wool	Removing wool from sheep and lambskins 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 kidskin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goat and kidskin 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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 50.09 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	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 59.14	Incandescent gas mantles	Manufacture from tubular gas mantle 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
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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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 or precious metal
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in heading Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	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 electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, 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
CCT heading No	Description	
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium 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	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders thereof	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product

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

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
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"> (a) at least 50% of the materials and parts (*) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; 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 (*)
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 (*)
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

(*) 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.

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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 94.01	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 300 g/m ² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (*)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m ² or less in the form ready to use of which the value does not exceed 25% of the value of the finished product (*)
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

(*) 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.

ANNEX IV

LIST C

List of products excluded from the scope of this Protocol

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
27.09 to 27.16	} Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — acyclic — cyclanes and cyclenes, excluding azulenes — benzene, toluene, xylenes for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

ANNEX V
MOVEMENT CERTIFICATE

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

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

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

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested.	Verification carried out shows that this certificate ⁽¹⁾ <input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate. <input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).
<hr/> <p style="text-align: center;">(Place and date)</p> <p style="text-align: right;">Stamp</p>	<hr/> <p style="text-align: center;">(Place and date)</p> <p style="text-align: right;">Stamp</p>
<hr/> <p style="text-align: center;">(Signature)</p>	<hr/> <p style="text-align: center;">(Signature)</p>
<p style="text-align: center;">(1) Insert X in the appropriate box.</p>	

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

<p>1. Exporter (Name, full address, country)</p>	<p>EUR. 1 No A 000.000</p>	
<p>3. Consignee (Name, full address, country) (Optional)</p>	<p>See notes overleaf before completing this form</p>	
<p>6. Transport details (Optional)</p>	<p>2. Application for a certificate to be used in preferential trade between</p> <p>.....</p> <p>and</p> <p>.....</p> <p>(insert appropriate countries, groups of countries or territories)</p>	
	<p>4. Country, group of countries or territory in which the products are considered as originating</p>	<p>5. Country, group of countries or territory of destination</p>
	<p>7. Remarks</p>	
<p>8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods</p>	<p>9. Gross weight (kg) or other measure (litres, m³, etc.)</p>	<p>10. Invoices (Optional)</p>

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents (1):

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

ANNEX VI

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

FORM EUR. 2 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 ⁽³⁾	9
				10
		Country of destination ⁽⁴⁾		
11	Marks; Numbers of consignment; Description of goods		12	Authority in the exporting country ⁽⁴⁾ 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.

<p>13 Request for verification</p> <p>The verification of the declaration by the exporter on the front of this form is requested (*)</p> <p>_____ 19____ (Place and date) Stamp</p> <p>_____ (Signature)</p>	<p>14 Result of verification</p> <p>Verification carried out shows that (!)</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate.</p> <p><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended.)</p> <p>_____ / _____ 19____ (Place and date) Stamp</p> <p>_____ (Signature)</p> <p>(!) Insert X in the appropriate box.</p>
---	---

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

Instructions for the completion of form EUR. 2

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

(VERSO)

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 Malta,

of the other part,

meeting at Brussels on 4 March 1976, for the signature:

— of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta,

— of the Financial Protocol,

I. have, on signing the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta,

— adopted the following Joint Declarations by the Contracting Parties:

1. Joint Declaration by the Contracting Parties on Article 2,
2. Joint Declaration by the Contracting Parties on Article 13,
3. Joint Declaration by the Contracting Parties on agricultural products,

— taken note of the Declarations listed below:

1. Declaration by the European Economic Community on the regional application of certain provisions of the Agreement,
2. Declaration by the European Economic Community on Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation,

— and 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,

II. have, on signing the Financial Protocol, taken note of the Declaration below:

— Declaration by the European Economic Community on Article 2.

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.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne slutakt.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter diese Schlußakte gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Final Act.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent acte final.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente atto finale.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder deze Slotakte hebben gesteld.

Udfærdiget i Bruxelles, den fjerde marts nitten hundrede og seksoghalvfjerds.

Geschehen zu Brüssel am vierten März neunzehnhundertsechundsiebzig.

Done at Brussels on the fourth day of March in the year one thousand nine hundred and seventy-six.

Fait à Bruxelles, le quatre mars mil neuf cent soixante-seize.

Fatto a Bruxelles, addì quattro marzo millenovecentosettantasei.

Gedaan te Brussel, de vierde maart negentienhonderd zesenzeventig.

Pour Sa Majesté le roi des Belges

Voor Zijne Majesteit de Koning der Belgen

J. Van der Meulen

For Hendes Majestæt dronningen af Danmark

Queen Elizabeth

Für den Präsidenten der Bundesrepublik Deutschland

H. Lübke

Pour le président de la République française

Jean-Marie Le Pen

For the President of Ireland

Brendan Dillon

Per il Presidente della Repubblica italiana

Antonio Di Pietro

Pour Son Altesse Royale le grand-duc de Luxembourg

Henri de Luxembourg

Voor Hare Majesteit de Koningin der Nederlanden

Beatrix

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

Donald Maitland

På Rådet for De europæiske Fællesskabers vegne,

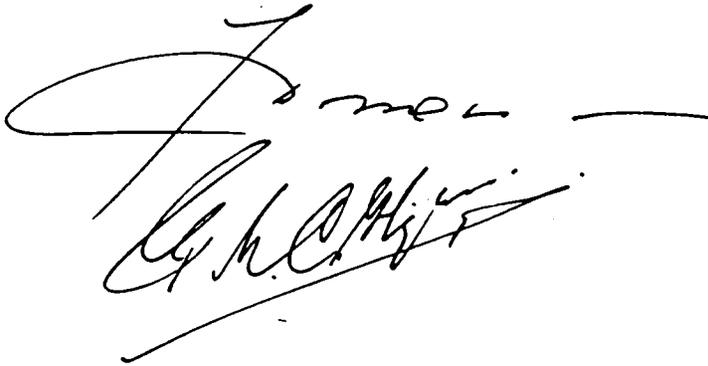
Im Namen des Rates der Europäischen Gemeinschaften,

In the name of the Council of the European Communities,

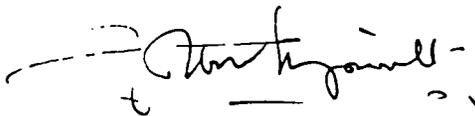
Au nom du Conseil des Communautés européennes,

A nome del Consiglio delle Comunità europee,

Namens de Raad van de Europese Gemeenschappen,

A large, stylized handwritten signature in black ink, consisting of several sweeping loops and a long horizontal stroke at the end.

For the President of the Republic of Malta

A handwritten signature in black ink, appearing to be 'Antonio Gatt' with a small 't' below the first part of the signature.

Joint Declaration by the Contracting Parties on Article 2

The Contracting Parties agree that the Community shall allocate the tariff quotas provided for in Article 2 between the Community as originally constituted and the new Member States as follows:

(in metric tons)

CCT heading No	Description	Community as originally constituted	New Member States
55.05	Cotton yarn, not put up for retail sale	750	160
56.04	Man-made fibres, (discontinuous or waste), carded, combed or otherwise prepared for spinning	600	200
60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized	100	90
61.01	Men's and boys' outer garments	300	430

Joint Declaration by the Contracting Parties on Article 13

The Contracting Parties agree that, without prejudice to the application of the first subparagraph of Article 22 (2) of Regulation (EEC) No 1035/72, the products listed in Article 13 of the Protocol and included in Annex III to that Regulation shall be admitted into the Community without quantitative restrictions or measures having equivalent effect throughout the period during which duty reductions apply.

Joint Declaration by the Contracting Parties on agricultural products

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

The Contracting Parties shall apply their rules on veterinary, health and plant health matters in a non-discriminatory fashion and shall not introduce any new measures that have the effect of unduly obstructing trade.

2. The Contracting Parties shall examine, under the conditions set out in Article 14 of the Agreement, any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

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

The European Economic Community declares that the application of the measures open to it under Article 10 of the Agreement might be limited, by reason of Community rules, to one of its regions.

Declaration of the European Economic Community on Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation

For the implementation of Article 25 of this Protocol, the Community is prepared to examine any request by Malta in order to bring derogations to this Protocol in favour of biscuits falling within heading No 19.08, embroidery falling within heading No 58.10 and radios falling within heading No 85.15 which are being already exported from Malta to the Community. This examination shall be held in an appropriate institutional framework, from the date of the signature of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta with a view to allowing, if possible, the derogations to enter into force at the same date as the Protocol.

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

Your Excellency,

Further to the wishes expressed by the Maltese delegation at the negotiations which have ended in a Protocol being concluded today between the European Economic Community and Malta, 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 Malta 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, your Excellency, 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 Maltese delegation at the negotiations which have ended in a Protocol being concluded today between the European Economic Community and Malta, 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 Malta 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.

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

1. The unit of account used to express the amounts indicated in Article 2 of the Financial Protocol equals the sum of the following amounts in terms of the national 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 other currency is equal to the sum of the countervalues in this currency of the amounts of currencies indicated in paragraph 1. The countervalue is fixed by the Commission on the basis of the rates established daily on the exchange markets.

The daily rates of exchange in the various national currencies are available every day; they are published periodically in the *Official Journal of the European Communities*.

ADDITIONAL PROTOCOL

**to the Agreement establishing an association between the European
Economic Community and Malta**

ADDITIONAL PROTOCOL

to the Agreement establishing an association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,
of the one part,

THE GOVERNMENT OF THE REPUBLIC OF MALTA,
of the other part,

HAVE DECIDED to extend the first stage of the Agreement establishing an association between the European Economic Community and Malta, signed in Valletta on 5 December 1970, and to this end have designated as their Plenipotentiaries :

THE COUNCIL OF THE EUROPEAN COMMUNITIES :

Joseph VAN DER MEULEN,
Ambassador Extraordinary and Plenipotentiary,
Permanent Representative of Belgium,
Chairman of the Permanent Representatives Committee ;

Roland de KERGORLAY,
Assistant Director General of the Directorate-General for External Relations of the Commission of the European Communities ;

THE GOVERNMENT OF THE REPUBLIC OF MALTA :

Josef von FERENCZY,
Ambassador Extraordinary and Plenipotentiary of the Republic of Malta to the European Economic Community ;

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

HAVE AGREED AS FOLLOWS :

TITLE I

Trade

Article 1

1. The first stage of the Agreement establishing an association between the European Economic Community and Malta is hereby extended until 31 December 1980.
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.

Article 2

The provisions governing the first stage of the Agreement establishing an association between the European Economic Community and Malta, including those of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta, signed on 4 March 1976, shall be supplemented by the following provisions.

Article 3

1. Subject to the special provisions laid down in Article 5 of this Protocol, products originating in Malta, other than those appearing in Annex II to the Treaty establishing the European Economic Community, in Lists A and B of Annex I to the Agreement and in Article 4 of this Protocol, shall be exempt from payment of customs duty on entry into the Community.

2. Article 3 of Annex I to the Agreement shall be replaced by the following:

Article 3

For the following goods obtained from the processing of agricultural products, the exemption referred to in Article 3 (1) of the Additional Protocol shall be applied to the fixed component of the charge levied on imports of those goods into the Community:

CCT heading No	Description
18.06	Chocolate and other food preparations containing cocoa
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:

CCT heading No	Description
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

4. Products falling within heading No 18.06 (chocolate and other food preparations containing cocoa) shall be deleted from List A of Annex I to the Agreement.

Products falling within heading No 55.09 (other woven fabrics of cotton) shall be deleted from List B of Annex I to the Agreement.

Article 4

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

CCT heading No	Description	Rate of customs duty
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:	
	A. Soups and broths, in liquid, solid or powder form	5.4 %
22.03	Beer made from malt	7.2 %

Article 5

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

Article 2

1. For the following products, originating in Malta, the Community shall open annual Community tariff quotas for 1977 which shall be exempt from payment of customs duty within the limit of the quantities indicated below:

CCT heading No	Description	Annual Community tariff quota
55.05	Cotton yarn, not put up for retail sale	1 200 tonnes
55.09	Other woven fabrics of cotton	100 tonnes
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	800 tonnes
60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized	216 tonnes
61.01	Men's and boys' outer garments	815 tonnes

2. If the date of the opening of the quotas referred to in paragraph 1 does not coincide with the beginning of the calendar year, they shall be opened on a *pro rata* basis.

3. As from 1 January 1978, imports into the Community of the products referred to in paragraph 1 shall be subject to annual indicative ceilings, above which the customs duties applicable to third countries may be reintroduced in accordance with paragraphs 4 to 7. The amounts of the ceilings for 1978 shall be the amounts specified in paragraph 1 increased by 5%. These ceilings shall be increased annually by 5%.

4. If, over two consecutive years, imports of a product subject to ceilings are less than 90% of the amount fixed, the Community shall suspend the application of those ceilings.

5. In the event of cyclical difficulties, the Community reserves the right, after consultation within the Association Council, to apply for any year the same amount as that fixed for the preceding year.

6. The Community shall notify the Association Council on 1 December of each year of the list of products subject to ceilings in the following year and of the amounts of the ceilings.

7. By way of derogation from Article 3 (1) of the Additional Protocol, when a ceiling fixed for the importation of a product covered by paragraph 1 is reached, Common Customs Tariff duties may be charged again on imports of the product in question until the end of the calendar year.

Article 6

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

Article 7

For the following product, originating in Malta, the Community shall open, for the period 1 July 1977 to 30 June 1978, a Community tariff quota free of customs duties for the volume indicated:

CCT heading No	Description	Community tariff quota
16.02	Other prepared or preserved meat or meat offal : B. Other : III. Other : b) Other : 1. Containing bovine meat or offal : bb) Other	650 tonnes

Article 8

1. The customs duties and charges having equivalent effect applicable to products originating in the Community when imported into Malta shall be those actually applied in Malta on 1 July 1977.

2. Any changes made by Malta in the customs duties and charges having equivalent effect applied *vis-à-vis* third countries must not have the effect of diminishing the percentage preference enjoyed by the Community in relation to third countries.

Article 9

In the event of modifications to the nomenclature of the customs tariffs of the Contracting Parties affecting 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 10

1. A derogation from the rules of origin contained in the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation, annexed to the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta, hereinafter called the Origin Protocol, shall be granted for the following products.

2. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 16.02 to the effect that non-originating products from Chapter 2 must not be used, canned stewed steak manufactured in Malta shall be regarded as a product originating in Malta even though this condition is not observed, provided that the other conditions applicable to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1, issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation stewed steak'.

This derogation shall apply until 30 June 1978.

3. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 18.06 to the effect that non-originating products from Chapter 17 may not represent more than 30 % of the value of the finished product, chocolates manufactured in Malta shall be regarded as products originating in Malta even though this condition is not observed, provided that the other conditions applicable to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation chocolates'.

This derogation shall apply until 31 December 1978.

4. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 85.15 to the effect that at least 50 % in value of the materials and parts used must be originating products, intermediate-frequency transformers manufactured in Malta shall be regarded as products originating in Malta even though this condition is not observed, provided that the other conditions relating to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation IFT'.

This derogation shall apply until 30 June 1978.

5. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 85.15 to the effect that non-originating transistors may not represent more than 3 % of the value of the finished product, reception apparatus manufactured in Malta shall be regarded as a product originating in Malta even though this condition is not observed, provided that the other conditions relating to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation radios'.

This derogation shall apply until 30 June 1978.

6. By way of derogation from the special provisions in Annex II to the Origin Protocol for heading No 92.11 to the effect that non-originating transistors may not represent more than 3 % of the value of the finished product, tape recorders manufactured in Malta shall be regarded as products originating in Malta if the value of the non-originating transistor does not exceed 5 % of the value of the finished product, provided that the other conditions relating to this heading are satisfied.

The following entry must be made in box 7 of movement certificates EUR.1 issued in respect of originating products pursuant to the derogation referred to in this paragraph :

'Derogation tape recorders'.

This derogation shall apply until 30 June 1978.

TITLE III

General and final provisions

Article 11

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

Article 12

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 month in which the notifications referred to in paragraph 1 have been effected.

Article 13

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.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Udfærdiget i Bruxelles, den syvogtyvende oktober nitten hundrede og syvoghalvfjerds.

Geschehen zu Brüssel am siebenundzwanzigsten Oktober neunzehnhundertsiebenund-siebzig.

Done at Brussels on the twenty-seventh day of October in the year one thousand nine hundred and seventy-seven.

Fait, à Bruxelles, le vingt-sept octobre mil neuf cent soixante-dix-sept.

Fatto a Bruxelles, addì ventisette ottobre millenovecentosettantasette.

Gedaan te Brussel, de zevenentwintigste oktober negentienhonderd zevenenzeventig.

På Rådet for De europæiske Fællesskabers vegne

Für den Rat der Europäischen Gemeinschaften

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

T. van der Meulen

A. S. Kerguelay

For republikken Maltas regering

Für die Regierung der Republik Malta

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Fanning

FINAL ACT

The Plenipotentiaries of
the Council of the European Communities,
of the one part, and
the Government of the Republic of Malta,
of the other part,

meeting in Brussels on the twenty-seventh day of October in the year one thousand nine hundred and seventy-seven for the signature of the Additional Protocol to the Agreement establishing an association between the European Economic Community and Malta,

have, on signing this Protocol, adopted the joint declaration by the Contracting Parties on the application of Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta.

The Plenipotentiaries have agreed that this declaration shall be subjected, in the same manner as the Protocol, to any procedures that may be necessary to ensure its validity.

Udfærdiget i Bruxelles, den syvogtyvende oktober nitten hundrede og syvoghalvfjerds.
Geschehen zu Brüssel am siebenundzwanzigsten Oktober neunzehnhundertsiebenund-siebzig.

Done at Brussels on the twenty-seventh day of October in the year one thousand nine hundred and seventy-seven.

Fait à Bruxelles, le vingt-sept octobre mil neuf cent soixante-dix-sept.

Fatto a Bruxelles, addì ventisette ottobre millenovecentosettantasette.

Gedaan te Brussel, de zevenentwintigste oktober negentienhonderd zevenenzeventig.

På Rådet for De europæiske Fællesskabers vegne

Für den Rat der Europäischen Gemeinschaften

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Walter de Meulder

M. J. Kappas

For republikken Maltas regering

Für die Regierung der Republik Malta

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

F. Amey

ANNEX

Joint declaration by the Contracting Parties on the application of Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta

In the course of the negotiations which led to the conclusion of the Additional Protocol between the European Economic Community and the Republic of Malta it was stated that on the occasion of the review referred to in Article 17 of the Protocol laying down certain provisions relating to the Agreement establishing an association between the European Economic Community and Malta, the Contracting Parties would examine the tariff treatment applied by Malta to products originating in the Community.

SUPPLEMENTARY PROTOCOL

**to the Agreement establishing an association between the European
Economic Community and Malta**

SUPPLEMENTARY PROTOCOL

to the Agreement establishing an Association between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part,

and THE GOVERNMENT OF THE REPUBLIC OF MALTA,

of the other part,

HAVING REGARD to the Agreement establishing an Association between the European Economic Community and Malta signed at Valletta on 5 December 1970, hereinafter referred to as the 'Agreement';

CONSIDERING THAT trade arrangements between the Community and Malta have been governed by a system of autonomous arrangements since 1 January 1981;

CONSIDERING THAT the Community and Malta wish to strengthen still further their relations in order to take account of the new dimension created by the accession to the European Communities of Spain and Portugal on 1 January 1986, and that Article 17 of the Protocol to the Agreement signed on 4 March 1976 provides for the possibility of improvements in its rules applying to agricultural products;

CONSIDERING THAT there is also room for improvement of other provisions of the Agreement;

CONSIDERING THAT certain measures should be taken to allow Malta's traditional export trade with the Community to be maintained;

HAVE DECIDED to conclude a Protocol extending the first stage of the Agreement and adapting certain provisions thereof, and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Constantinos LYBEROPOULOS,

Ambassador Extraordinary and Plenipotentiary,

Permanent Representative of the Hellenic Republic,

Chairman of the Permanent Representatives Committee;

Jean DURIEUX.

Special Adviser in the Directorate-General for External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph LICARI,

Ambassador Extraordinary and Plenipotentiary,

Permanent Delegate of the Republic of Malta to the European Economic Community,

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

HAVE AGREED AS FOLLOWS:

Article 1

1. The first stage of the Agreement is hereby extended until 31 December 1990.
2. 12 months before the end of the first stage, as extended under paragraph 1, negotiations shall take place to define the content of the second stage in accordance with the provisions of the Agreement.
3. Notwithstanding the expiry of the first stage on 31 December 1990, the provisions of Article 2 shall continue to apply.

Article 2

1. Customs duties applicable under the Agreement to imports into the Community of products originating in Malta and listed in Annex I to this Protocol shall be phased out over the same periods and at the same rates as provided in the Act of Accession of Spain and Portugal in respect of imports into the Community, as constituted on 31 December 1985, of the same products from Spain and Portugal. This provision shall be applied in accordance with the rules set out in this Article.

When the level of customs duty in force for imports into the Community, as constituted on 31 December 1985, from Spain differs from that for Portugal, products originating in Malta shall be subject to the higher of the two rates.

2. Where the customs duty on a product is lower for Malta than for Spain, Portugal, or both, phasing out of the duty shall commence once the duty on the product from both Spain and Portugal has fallen below that applying to imports originating in Malta.

3. For the purpose of eliminating customs duties, reference quantities are established in Annex I for certain products originating in Malta.

Should imports of these products exceed the reference quantity, the Community, having regard to the annual review of trade flows which it shall carry out, may make the products in question subject to a Community tariff quota, the volume of which shall be equal to the reference quantity.

4. For products listed in Annex I, other than those referred to in paragraph 3, the Community may establish a reference quantity as provided for in paragraph 3 if it discovers, in the light of the annual review of trade flows which it shall carry out, that the volume of imports threatens to cause difficulties on the Community market.

Article 3

1. The goods mentioned below, which result from the processing of agricultural products, originating in Malta, are admitted with exemption from the fixed component which is otherwise imposed on the import of such products into the Community:

CN code	Description
1704 10	Chewing gum, whether or not sugar-coated
ex 1704 90 51	Sugar fondant, composed of a blend of sucrose, glucose syrup (ratio 4:1) and water

2. The goods referred to in paragraph 1 are deleted from List A of Annex I to the Agreement.

Article 4

1. A Trade and Economic Cooperation Committee shall be set up for the purpose of improving the operation of the institutional mechanisms of the Agreement.

The Committee shall, at the technical level, facilitate:

- the regular exchange of information on trade and production data and forecasts,
- the regular exchange of information on the scope for cooperation in areas covered by the Agreement.

The chairmanship of this Committee is exercised in turn by a representative of the Commission of the European Communities and a representative of Malta.

2. The Association Council shall lay down as soon as possible the composition and procedure of the Committee referred to in paragraph 1 pursuant to Article 14 (3) of the Agreement.

Article 5

1. This Protocol and its Annexes shall form an integral part of the Agreement.

2. This Protocol shall require ratification, acceptance or approval in accordance with the procedure in force for each of the Contracting Parties, who shall notify each other of the completion of the procedure necessary to that end.

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

Article 6

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

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Σε πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Em fé do que os plenipotenciários abaixo assinados apuseram as suas assinaturas no final do presente Protocolo.

Hecho en Bruselas, el catorce de diciembre de mil novecientos ochenta y ocho.

Udfærdiget i Bruxelles, den fjortende december nitten hundrede og otteogfirs.

Geschehen zu Brüssel am vierzehnten Dezember neunzehnhundertachtundachtzig.

Έγινε στις Βρυξέλλες, στις δέκα τέσσερις Δεκεμβρίου χίλια εννιακόσια ογδόντα οκτώ.

Done at Brussels on the fourteenth day of December in the year one thousand nine hundred and eighty-eight.

Fait à Bruxelles, le quatorze décembre mil neuf cent quatre-vingt-huit.

Fatto a Bruxelles, addi quattordici dicembre millenovecentottantotto.

Gedaan te Brussel, de veertiende december negentienhonderd achtentachtig.

Feito em Bruxelas, em catorze de Dezembro de mil novecentos e oitenta e oito.

Por el Consejo de las Comunidades Europeas

For Rådet for De Europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

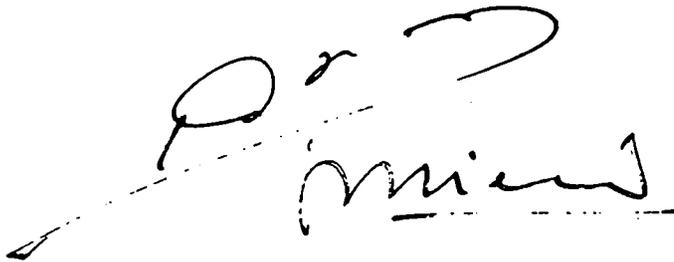
For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Pelo Conselho das Comunidades Europeias

A handwritten signature in black ink, appearing to be 'P. P. Mieux', written over a dashed horizontal line. The signature is cursive and somewhat stylized.

Por el Gobierno de la República de Malta

For regeringen for Republikken Malta

Für die Regierung der Republik Malta

Για την κυβέρνηση της Δημοκρατίας της Μάλτας

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Pelo Governo da República de Malta

A handwritten signature in black ink, appearing to be 'Joseph Bevilacqua', written over a dashed horizontal line. The signature is cursive and somewhat stylized.

ANNEX I

CN code	Description
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:
0603 10	- Fresh
0701	Potatoes, fresh or chilled:
0701 90	- Other:
	- - Other:
	- - - New:
0701 90 51	- - - - From 1 January to 15 May ⁽¹⁾
ex 0701 90 59	- - - - From 16 May to 30 June:
	- - - - - From 16 May to 31 May ⁽¹⁾
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:
0703 10	- Onions and shallots:
	- - Onions:
ex 0703 10 11	- - - Sets:
	- - - - From 1 July to 31 July
ex 0703 10 19	- - - Other:
	- - - - From 1 July to 31 July
0707 00	Cucumbers and gherkins, fresh or chilled:
	- Cucumbers:
ex 0707 00 11	- - From 1 November to 15 May:
	- - - Small cucumbers, from 1 January to end February ⁽²⁾ ⁽³⁾
0709	Other vegetables, fresh or chilled:
ex 0709 10 00	- Globe artichokes:
	- - From 1 October to 31 December
ex 0709 20 00	- Asparagus:
	- - From 1 November to end February
0805	Citrus fruit, fresh or dried:
0805 10	- Oranges:
0805 10 11 to 0805 10 49	- - Sweet oranges, fresh

⁽¹⁾ Global reference quantity of 3 000 tonnes.

⁽²⁾ Reference quantity of 50 tonnes.

⁽³⁾ Small cucumbers are of a length not exceeding 15 cm.

ANNEX II

Joint Declaration by the Contracting Parties on Article 2 of the Protocol

The Contracting Parties are agreed that, should the entry into force of the Protocol not coincide with the start of the calendar year, the quantitative limits referred to in Article 2 of the said Protocol shall be applied on a *pro rata* basis.

The Contracting Parties are further agreed that the charging against quantitative limits of Community imports of products originating in Malta and subject to such limits under the Protocol shall begin on 1 January of each year.

ANNEX III

Joint Declaration by the Contracting Parties concerning new potatoes falling under
CN codes 0701 90 51 and ex 0701 90 59

To avoid disturbance on the Community market, the Contracting Parties agree to meet within an advisory working party to examine the situation on the potato markets (state of harvests and supply situation) both in the Community importing countries and in the Mediterranean exporting countries. The members of this working party will be designated by the governments of the main exporting and importing countries.

The working party, chaired by the Commission, would meet at least three times a year and in particular before sowing takes place in the exporting countries, and at the time of deliveries.

These meetings would enable the main potato-exporting countries to be informed about the receiving markets and about competing markets, and their purposes would be to draw up indicative export timetables designed to prevent deliveries being concentrated around sensitive periods for the Community market.

ANNEX IV

Declaration by the representative of the Federal Republic of Germany on the definition of German nationality

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.

ANNEX V

Declaration by the representative of the Federal Republic of Germany on the application of the
Protocol to Berlin

The Protocol shall also apply to Land Berlin provided that no statement to the contrary by the Government of the Federal Republic of Germany is addressed to the other Contracting Parties within three months of the entry into force of the Protocol.

ANNEX VI

EXCHANGE OF LETTERS

between the European Community and the Republic of Malta as regards trade in malt beer

A. Letter from the Community

Brussels, 7 June 1988

Your Excellency,

I have the honour to inform you of the following:

1. By way of derogation from Article 4 of the Additional Protocol signed on 27 October 1977, and in regard to the malt beers falling under heading No 2203 00 of the combined nomenclature code and originating in the Republic of Malta, the Community will open an annual duty free tariff quota of 5 000 hl.
2. The date for the opening of the quota referred to in paragraph 1 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
3. If the date for the opening of the quota referred to in paragraph 1 does not coincide with the beginning of the calendar year, it shall be opened *pro rata temporis*.
4. In exchange and by way of derogation from Article 8 paragraph 1 of the Additional Protocol signed on 27 October 1977, the Republic of Malta will reduce, for the product referred to in paragraph 1 of the present letter and originating in the Community the customs duties presently required of:
 - LM 19,50 per hl in tanks or casks,
 - LM 22,00 per hl in bottles or tinsby 10%.
5. The date of reducing the customs duties referred to in paragraph 4 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
6. The Government of the Republic of Malta undertakes that no action will be taken which would lead to any reduction of current levels of malt beer imports from the Community.
7. In order to put these concessions into operation, I would be pleased if you could confirm the acceptance by the Government of the Republic of Malta of the conditions mentioned in this letter.

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

E. RHEIN
*Head of the
Community Delegation*

B. Letter from the Government of the Republic of Malta

Brussels, 7 June 1988.

Sir,

I have the honour to acknowledge receipt of your letter of today's date, which reads as follows:

1. By way of derogation from Article 4 of the Additional Protocol signed on 27 October 1977, and in regard to the malt beer falling under heading No 2203 00 of the combined nomenclature code and originating in the Republic of Malta, the Community will open an annual duty free tariff quota of 5 000 hl.
2. The date for the opening of the quota referred to in paragraph 1 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
3. If the date for the opening of the quota referred to in paragraph 1 does not coincide with the beginning of the calendar year, it shall be opened *pro rata temporis*.
4. In exchange and by way of derogation from Article 8 paragraph 1 of the Additional Protocol signed on 27 October 1977, the Republic of Malta will reduce, for the product referred to in paragraph 1 of the present letter and originating in the Community the customs duties presently required of:
 - LM 19,50 per hl in tanks or casks,
 - LM 22,00 per hl in bottles or tinsby 10%.
5. The date of reducing the customs duties referred to in paragraph 4 will be the date of entry into force of the Supplementary Protocol between the European Economic Community and the Republic of Malta.
6. The Government of the Republic of Malta undertakes that no action will be taken which would lead to any reduction of current levels of malt beer imports from the Community.
7. In order to put these concessions into operation, I would be pleased if you could confirm the acceptance by the Government of the Republic of Malta of the conditions mentioned in this letter.'

I have the honour to inform you that my Government is in agreement with the contents of your letter.

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

Joseph LICARI
Ambassador

PROTOCOL

to the Agreement establishing an association between the European Economic Community and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

PROTOCOL

to the Agreement establishing an Association between the European Economic Community and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community

THE EUROPEAN ECONOMIC COMMUNITY,

of the one part, and

THE REPUBLIC OF MALTA,

of the other part,

HAVING REGARD to the Agreement establishing an Association between the European Economic Community and Malta signed at Valletta on 5 December 1970, hereinafter referred to as 'the Agreement',

WHEREAS the Kingdom of Spain and the Portuguese Republic became members of the European Communities on 1 January 1986,

HAVE DECIDED to determine by common agreement the adjustments and transitional measures to the Agreement consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Economic Community and to this end they have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Constantinos LYBEROPOULOS,

Ambassador Extraordinary and Plenipotentiary,

Permanent Representative of the Hellenic Republic,

Chairman of the Permanent Representative Committee;

Jean DURIEUX,

Special Adviser in the Directorate-General for External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Joseph LICARI,

Ambassador Extraordinary and Plenipotentiary,

Permanent Delegate of the Republic of Malta to the European Economic Community,

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

HAVE AGREED AS FOLLOWS:

TITLE I

ADJUSTMENTS

Article 1

The Spanish and Portuguese texts of the Agreement, including the Annexes and Protocols forming an integral part thereof and the Declarations annexed to the Final Act, shall be as authentic as the original texts. The Association Council shall approve the Spanish and Portuguese versions.

TITLE II
TRANSITIONAL MEASURES

CHAPTER I

PROVISIONS APPLICABLE TO THE KINGDOM OF SPAIN

Section I

General Provisions

Article 2

1. On the entry into force of this Protocol, the Kingdom of Spain shall apply to imports of products originating in Malta, other than those listed in Annex I, the same customs duties as it applies to like products from the Community as constituted on 31 December 1985. This provision shall apply in accordance with paragraphs 2 and 3 and with Article 3.

2. The Kingdom of Spain shall dismantle customs duties on imports originating in Malta in accordance with the following timetable:

- on 1 March 1986 each duty shall be reduced to 90 % of the basic duty,
- on 1 January 1987 each duty shall be reduced to 77,5 % of the basic duty,
- on 1 January 1988 each duty shall be reduced to 62,5 % of the basic duty,
- on 1 January 1989 each duty shall be reduced to 47,5 % of the basic duty,
- on 1 January 1990 each duty shall be reduced to 35 % of the basic duty,
- on 1 January 1991 each duty shall be reduced to 22,5 % of the basic duty,
- on 1 January 1992 each duty shall be reduced to 10 % of the basic duty,
- the final 10 % reduction shall be made on 1 January 1993.

3. The duties calculated in accordance with paragraph 2 shall be rounded down to one decimal place, by deletion of the second decimal.

Article 3

1. The basic duty for each product to which the successive reductions provided for in Article 2 (2) are to be applied shall be the duty actually applied by the Kingdom of Spain *vis-à-vis* the Community on 1 January 1985.

2. By way of derogation from paragraph 1:

- in the case of products listed in Annex I, the basic duty shall be the duty applied by the Kingdom of Spain *vis-à-vis* Malta on 1 January 1985,
- in the case of the following products the basic duties shall be those indicated:

Heading No of Common Customs Tariff	Description	Basic duty
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigarettes	50 %
	B. Cigars	55 %
	C. Smoking tobacco	46,8 %
	D. Chewing tobacco and snuff	26 %
	E. Other, including agglomerated tobacco in the form of sheets or strip	10,4 %
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	exempt

Article 4

Should the Kingdom of Spain suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged under the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in Malta, other than products listed in Annex I.

Article 5

1. The Kingdom of Spain shall apply quantitative import restrictions:

- until 31 December 1988 for the products originating in Malta, listed in Annex II,
- until 31 December 1989 for the products originating in Malta, listed in Annex III.

The Kingdom of Spain may also apply quantitative import restrictions until 31 December 1989 to products listed in Annex IV, provided it applies similar measures *vis-à-vis* non-preferential third countries.

2. The restrictions referred to in paragraph 1 shall take the form of quotas.

3. The initial quotas are indicated in Annexes II, III and IV as appropriate.

The quotas listed in Annexes II and IV and quotas 1 to 5 and 10 to 14 in Annex III shall be increased at the beginning of each year by 25 % in the case of ecu quotas and 20 % in the case of volume quotas. Each successive increase shall be added to the quota and the subsequent increase calculated on the basis of the total thus obtained.

Quotas 6 to 9 in Annex III shall be increased by:

- 13 % on 1 January 1986,
- 18 % on 1 January 1987,
- 20 % on 1 January 1988,
- 20 % on 1 January 1989.

4. Where it is found that Spanish imports of a product listed in Annexes II, III or IV, have been less than 90 % of the quota level in two consecutive years, imports of that product originating in Malta shall be liberalized at the beginning of the year following the two years in question provided the product concerned is at that time liberalized *vis-à-vis* the Community as constituted on 31 December 1985.

Should the Kingdom of Spain liberalize imports from the Community as constituted on 31 December 1985 of a product listed in Annex II or III, or increase a quota applicable to the Community as constituted on 31 December 1985 by more than the minimum percentage indicated in paragraph 3, it shall also liberalize imports of that product from Malta, or increase the quota proportionately.

5. The Kingdom of Spain shall administer the quotas referred to in paragraph 2 in accordance with the same rules and administrative practices it applies to imports of products originating in the Community as constituted on 31 December 1985.

Article 6

For products covered by Regulation (EEC) No 3033/80 and originating in Malta, the Kingdom of Spain shall:

- upon the entry into force of this Protocol, dismantle the customs duty constituting the fixed component of the

charge in accordance with the timetable indicated in Article 2 (2), starting from the basic duty indicated in Annex V,

- in respect of the variable component of the charge, apply, upon the entry into force of this Protocol, the preferential rates provided for in the Agreement.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 7

1. For products originating in Malta and listed in Annex II to the Treaty establishing the European Economic Community, the Kingdom of Spain shall, subject to the special provisions laid down below, apply a duty which reduces the difference between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986, the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987, the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988, the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989, the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990, the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991, the difference shall be reduced to 45,4 % of the initial difference.
- on 1 January 1992, the difference shall be reduced to 36,3 % of the initial difference,
- on 1 January 1993, the difference shall be reduced to 27,2 % of the initial difference,
- on 1 January 1994, the difference shall be reduced to 18,1 % of the initial difference,
- on 1 January 1995, the difference shall be reduced to 9,0 % of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full from 1 January 1996.

2. The Kingdom of Spain shall postpone application of the preferential arrangements for fruit and vegetables covered by Regulation (EEC) No 1035/72 until 31 December 1989.

From 1 January 1990, the Kingdom of Spain shall apply to those products a duty which reduces the difference between the duty actually applied on 31 December 1989 and the preferential duty in accordance with the following timetable:

- on 1 January 1990, the difference shall be reduced to 85,7% of the initial difference,
- on 1 January 1991, the difference shall be reduced to 71,4% of the initial difference,
- on 1 January 1992, the difference shall be reduced to 57,1% of the initial difference.
- on 1 January 1993, the difference shall be reduced to 42,8% of the initial difference,
- on 1 January 1994, the difference shall be reduced to 28,5% of the initial difference,
- on 1 January 1995, the difference shall be reduced to 14,2% of the initial difference.

The Kingdom of Spain shall apply the preferential rates in full from 1 January 1996.

3. The basic duty referred to in paragraph 1 shall be that defined in Article 3 (1).

Article 8

For the products referred to in Article 7 (1), the Kingdom of Spain shall apply the non-tariff benefits and levy reductions laid down by the Agreement as from the entry into force of this Protocol.

Article 9

1. Quantitative restrictions may be applied to imports into Spain of products originating in Malta:

- (a) until 31 December 1989 in respect of the products listed in Annex I;
- (b) until 31 December 1995 in respect of products subject under Article 81 of the Act of Accession to the supplementary mechanism applicable to imports into Spain from the Community as constituted on 31 December 1985, other than products falling within Regulation (EEC) No 1035/72.

2. Quantitative restrictions may be applied until 31 December 1990 to Spanish imports of the products originating in Malta and referred to:

- in Article 1 (2) (a) of Regulation No 136/66/EEC, other than soya beans falling within subheading ex 12.01 B of the Common Customs Tariff,
- in Article 1 (2) (b) of Regulation No 136/66/EEC, other than products falling within subheadings No 15.17 B II and 24.04 B of the Common Customs Tariff.

Article 10

In the case of products referred to in Article 9 (1) which are not subject on 1 March 1986 to a common organization of the market, the provisions of the Agreement concerning the elimination of charges having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Spain at the time of accession.

This provision shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

Section III

Canary Islands and Ceuta and Melilla

Article 11

1. Without prejudice to the following provisions, the arrangements for trade between the Canary Islands and Ceuta and Melilla on the one hand and Malta on the other shall be the same as those for trade between the Community and Malta, provided the Republic of Malta accords products originating in the Canary Islands and Ceuta and Melilla the same treatment it accords those from the Community.

2. Customs duties applied by the Canary Islands and Ceuta and Melilla to products other than those listed in Annex II to the Treaty establishing the European Economic Community and the charge known as 'arbitrio insular — tarifa general' existing in the Canary Islands shall be dismantled in respect of products originating in Malta in accordance with the same timetable and arrangements indicated in Article 2, 3 and 4.

3. Customs duties existing in the Canary Islands and in Ceuta and Melilla with regard to products listed in Annex II to the Treaty establishing the European Economic Community and originating in Malta shall be aligned progressively on the preferential duties applied by the Community in respect of such products subject to the provision that those territories may accord more favourable treatment to such products than the Community does.

In no case, shall duties be dismantled at a faster rate or otherwise than is laid down in Articles 2, 3 and 4.

4. The charge known as 'arbitrio insular — tarifa especial' in the Canary Islands shall be abolished in respect of products originating in Malta as from the entry into force of this Protocol.

However, the said charge may be retained in respect of imports of the products listed in Annex VII at 90% of the rate therein indicated provided the lower rate is applied uniformly to all imports of the products in question originating in Malta. The charge shall be abolished when it is abolished *vis-à-vis* the Community.

The said charge may at no time be higher than the Spanish customs tariff as amended with a view to the phasing-in of the Common Customs Tariff.

CHAPTER II

PROVISIONS APPLICABLE TO THE PORTUGUESE REPUBLIC

Section I

General provisions

Article 12

1. The Portuguese Republic shall abolish customs duties on imports of products originating in Malta as from entry into force of this Protocol.
2. By the way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on imports originating in Malta of the products listed in Annex VIII A, VIII B and IX in accordance with the following timetable:
 - on 1 March 1986, each duty shall be reduced to 90% of the basic duty,
 - on 1 January 1987, each duty shall be reduced to 80% of the basic duty,
 - on 1 January 1988, each duty shall be reduced to 65% of the basic duty,
 - on 1 January 1989, each duty shall be reduced to 50% of the basic duty,
 - on 1 January 1990, each duty shall be reduced to 40% of the basic duty,
 - on 1 January 1991, each duty shall be reduced to 30% of the basic duty,
 - the final two 15% reductions shall be made on 1 January 1992 and 1 January 1993.
3. The duties calculated in accordance with paragraph 2 shall be rounded down to one decimal place by deletion of the second decimal.

Article 13

1. The basic duty for each product to which the successive reductions provided for in Article 12 (2) are to be applied

shall be the duty actually applied by the Portuguese Republic *vis-à-vis* Malta on 1 January 1985.

2. By way of derogation from paragraph 1, the Portuguese Republic shall dismantle customs duties on the products listed in Annex IX starting from the basic duties indicated in that Annex, provided the said duties are higher than the duties actually applied by the Portuguese Republic *vis-à-vis* Malta on 1 January 1985.

Article 14

Should the Portuguese Republic suspend customs duties on imports from the Community as constituted on 31 December 1985 or reduce them more rapidly than envisaged in the timetable laid down, it shall also suspend or reduce by the same percentage the customs duties applying to like products originating in Malta, with the exception of the products listed in Annex VIII B.

Article 15

1. Charges having equivalent effect to customs duties applied by the Portuguese Republic to imports originating in Malta shall be abolished on the date of entry into force of this Protocol.
2. The following charges applied by the Portuguese Republic to trade with Malta shall be progressively dismantled in accordance with the timetable indicated:
 - (a) the 4% *ad valorem* charge applied:
 - to goods imported temporarily,
 - to re-imported goods (other than containers),
 - to goods imported under inward processing arrangements allowing drawback of duties paid on the import goods following export of the products obtained,shall be:
 - reduced to 0,2% on 1 January 1987 and
 - abolished on 1 January 1988;
 - (b) the 0,9% *ad valorem* charge applied to goods imported for home use shall be:
 - reduced to 0,6% on 1 January 1989,
 - reduced to 0,3% on 1 January 1990, and
 - abolished on 1 January 1991.

Article 16

1. As from entry into force of this Protocol, the Portuguese Republic shall abolish customs duties of a fiscal nature or the fiscal component of customs duties existing at that date on imports of products originating in Malta.

2. In the case of the products listed in Annex X, the customs duties of a fiscal nature or fiscal component of customs duties applied by the Portuguese Republic shall be eliminated in accordance with the timetable laid down in Article 12 (2).

3. Should the Portuguese Republic exercise the option open to it under Article 196 (3) of the Act of Accession of replacing a customs duty of a fiscal nature or fiscal component of such a duty by an internal charge, such component as is not covered by that charge shall represent the basic duty to which the successive reductions shall be applied. It shall be dismantled in trade with Malta in accordance with the timetable laid down in Article 12 (2).

Article 17

Until 31 December 1987 the Portuguese Republic shall retain quantitative restrictions on imports from Malta of motor vehicles subject to the special arrangements agreed between the Community and the Portuguese Republic in accordance with Protocol 18 to the Act of Accession.

Article 18

1. The Portuguese Republic may impose quantitative restrictions until 31 December 1992 on imports of the products listed in Annex XI provided it applies similar measures *vis-à-vis* non-preferential third countries.

2. The restrictions referred to in paragraph 1 shall take the form of quotas.

3. The initial quotas are indicated in Annex XI.

Quotas shall be increased at the beginning of each year by 25 % in the case of ecu quotas and 20 % in the case of volume quotas. Each successive increase shall be added to the quota and the following increase calculated on the basis of total thus obtained.

4. Where it is found that Portuguese imports of a product listed in Annex XI have been less than 90 % of the quota level in two consecutive years, imports of that product originating in Malta shall be liberalized at the beginning of the year following the two years in question.

Article 19

For the products covered by Regulation (EEC) No 3033/80 and originating in Malta, the Portuguese Republic:

- upon the entry into force of this Protocol, shall dismantle the customs duty constituting the fixed component of the

charge in accordance with the timetable indicated in Article 12 (2), starting from the basic duty indicated in Annex XII,

- in respect of the variable component of the charge, shall apply the preferential rates provided for in the Agreement as from the date in the first year of the second stage of the transitional arrangements on which the second-stage rules come into force in respect of the commodities whose marketing year starts the latest.

Section II

Products listed in Annex II to the Treaty establishing the European Economic Community

Article 20

1. For products listed in Annex II to the Treaty establishing the European Economic Community and originating in Malta, the Portuguese Republic shall, subject to the special provisions laid down below, apply a duty which reduces the differences between the basic duty and the preferential duty in accordance with the following timetable:

- on 1 March 1986, the difference shall be reduced to 90,9 % of the initial difference,
- on 1 January 1987, the difference shall be reduced to 81,8 % of the initial difference,
- on 1 January 1988, the difference shall be reduced to 72,7 % of the initial difference,
- on 1 January 1989, the difference shall be reduced to 63,6 % of the initial difference,
- on 1 January 1990, the difference shall be reduced to 54,5 % of the initial difference,
- on 1 January 1991, the difference shall be reduced to 45,4 % of the initial difference,
- on 1 January 1992, the difference shall be reduced to 36,3 % of the initial difference,
- on 1 January 1993, the difference shall be reduced to 27,2 % of the initial difference,
- on 1 January 1994, the difference shall be reduced to 18,1 % of the initial difference,
- on 1 January 1995, the difference shall be reduced to 9,0 % of the initial difference.

The Portuguese Republic shall apply the preferential rates in full from 1 January 1996.

2. The Portuguese Republic shall postpone application of the preferential arrangements for products covered by the following Regulations until the beginning of the second stage as defined in Article 260 of the Act of Accession:

- Regulation (EEC) No 1035/72 on the common organization of the market in fruit and vegetables.

- Regulation (EEC) No 822/87 on the common organization of the market in wine.

From the beginning of the second stage the Portuguese Republic shall apply a duty to these products which reduces the difference between the duty actually applied at the end of the first stage and the preferential duty in accordance with the following timetable:

- (i) where the second stage runs for five years:
 - on 1 January 1991, the difference shall be reduced to 83,3% of the initial difference,
 - on 1 January 1992, the difference shall be reduced to 66,6% of the initial difference,
 - on 1 January 1993, the difference shall be reduced to 49,9% of the initial difference,
 - on 1 January 1994, the difference shall be reduced to 33,2% of the initial difference,
 - on 1 January 1995, the difference shall be reduced to 16,5% of the initial difference;
- (ii) where the second stage runs for seven years:
 - on 1 January 1989, the difference shall be reduced to 87,5% of the initial difference,
 - on 1 January 1990, the difference shall be reduced to 75% of the initial difference,
 - on 1 January 1991, the difference shall be reduced to 62,5% of the initial difference,
 - on 1 January 1992, the difference shall be reduced to 50% of the initial difference,
 - on 1 January 1993, the difference shall be reduced to 37,5% of the initial difference
 - on 1 January 1994, the difference shall be reduced to 25% of the initial difference,
 - on 1 January 1995, the difference shall be reduced to 12,5% of the initial difference;
- (iii) The Portuguese Republic shall apply the preferential rates in full from 1 January 1996.

- 3. The basic duty referred to in paragraph 1 and 2 shall be that defined in Article 13 (1).

Article 21

For the products referred to in Article 20 (2), the Portuguese Republic shall postpone until the beginning of the second stage, as defined in Article 260 of the Act of Accession, the application of the non-tariff benefits and levy reductions laid down by the Agreement.

Article 22

- 1. Quantitative restrictions may be applied until 31 December 1992 to Portuguese imports originating in Malta of the products listed in Annex XIII.
- 2. Quantitative restrictions may be retained until 31 December 1995 for Portuguese imports originating in Malta of the products listed in Annex XIV.

Article 23

In the case of products referred to in Article 20 (1) which are not subject on 1 March 1986 to a common organization of the market, the provisions of the Agreement concerning the elimination of charges having equivalent effect to customs duties and the abolition of quantitative restrictions and measures having equivalent effect shall not apply to such charges, restrictions or measures where they form an integral part of a national organization of the market in Portugal at the time of accession.

This provision shall apply only until a common organization of the market is established for such products or until 31 December 1995, whichever is the earlier, and only in so far as is strictly necessary to ensure the functioning of the national organization.

TITLE III

GENERAL AND FINAL PROVISIONS

Article 24

The Association Council shall make any changes to the origin rules which may be necessary, consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the European Communities.

Article 25

The Annexes to this Protocol shall form an integral part thereof. This Protocol shall form an integral part of the Agreement.

Article 26

This Protocol shall be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on the first day of the second month following notification by the Contracting Parties of the completion of such procedures.

Article 27

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

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Σε πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Em fé do que os plenipotenciários abaixo assinados apuseram as suas assinaturas no final do presente Protocolo.

Hecho en Bruselas, el catorce de diciembre de mil novecientos ochenta y ocho.

Udfærdiget i Bruxelles, den fjortende december nitten hundrede og otteogfirs.

Geschehen zu Brüssel am vierzehnten Dezember neunzehnhundertachtundachtzig.

Έγινε στις Βρυξέλλες, στις δέκα τέσσερις Δεκεμβρίου χίλια εννακόσια ογδόντα οκτώ.

Done at Brussels on the fourteenth day of December in the year one thousand nine hundred and eighty-eight.

Fait à Bruxelles, le quatorze décembre mil neuf cent quatre-vingt-huit.

Fatto a Bruxelles, addi quattordici dicembre millenovecentottantotto.

Gedaan te Brussel, de veertiende december negentienhonderd achtentachtig.

Feito em Bruxelas, em catorze de Dezembro de mil novecentos e oitenta e oito.

Por el Consejo de las Comunidades Europeas

For Rådet for De Europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

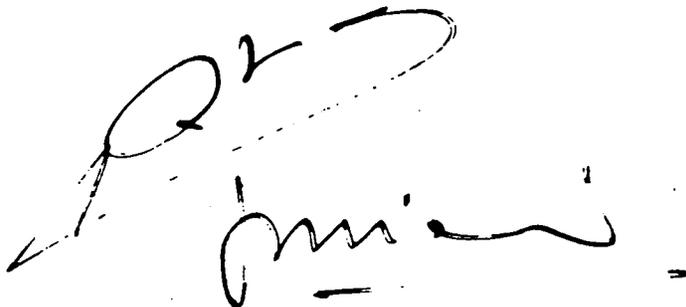
For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Pelo Conselho das Comunidades Europeias



Por el Gobierno de la República de Malta

For regeringen for Republikken Malta

Für die Regierung der Republik Malta

Για την κυβέρνηση της Δημοκρατίας της Μάλτας

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Pelo Governo da República de Malta



ANNEX I

List provided for in Article 2 (1) and in Article 3 (2)

CCT heading No	Description
40.14	Other articles of unhardened vulcanized rubber: ex B. I. of expanded foam or sponge rubber: - excluding tobacco-pouches ex B. II. other: - excluding tobacco-pouches
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01	Men's and boys' outer garments
61.02	Women's, girls' and infants' outer garments
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: A. 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 B. Other apparatus C. Parts: 1. Assemblies and sub-assemblies consisting of two or more parts and pieces fastened or joined together, for apparatus falling within subheading 85.15 B I and for use in civil aircraft

ANNEX II

List provided for in the first indent of Article 5 (1)

Quota No	CCT heading No	Description	Basic quota
1	85.15	<p>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:</p> <p>A. 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:</p> <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>(b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Colour television receivers, the diagonal measurement of the screen of which is: <ul style="list-style-type: none"> — From more than 42 cm up to and including 52 cm — More than 52 cm 	40 units
2	87.01	<p>Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:</p> <p>ex B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled:</p> <ul style="list-style-type: none"> — With an engine of a cylinder capacity of 4 000 cm³ or less 	2 units

ANNEX III

List provided for in second indent of Article 5 (1)

Quota No	CCT heading No	Description	Basic quota
1	25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	40 tonnes
2	29.03 36.01 36.02 ex 36.04 36.05 36.06	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons: B. Nitrated and nitrosated derivatives: ex I. Trinitrotoluenes and dinitronaphthalenes: — Trinitrotoluenes Propellent powders Prepared explosives, other than propellent powders Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators: — Other than electrical detonators Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) Matches (excluding Bengal matches)	5 tonnes
3	39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: I. Polyethylene: ex (b) In other forms: — Waste and scrap ex II. Polytetrahaloethylenes: — Waste and scrap ex III. Polysulphohaloethylenes: — Waste and scrap ex IV. Polypropylene: — Waste and scrap ex V. Polyisobutylene: — Waste and scrap VI. Polystyrene and copolymers of styrene: ex (b) In other forms: — Waste and scrap VII. Polyvinyl chloride: ex (b) In other forms: — Waste and scrap ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride: — Waste and scrap	1 tonne

Quota No	CCT heading No	Description	Basic quota
	39.02 (cont'd)	<p>C. ex IX. Polyvinyl acetate: — Waste and scrap</p> <p>ex X. Copolymers of vinyl chloride with vinyl acetate: — Waste and scrap</p> <p>ex XI. Polyvinyl alcohols, acetals and ethers: — Waste and scrap</p> <p>ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers: — Waste and scrap</p> <p>ex XIII. Coumarone resins, indene resins and coumarone-indene resins: — Waste and scrap</p> <p>XIV. Other polymerization or copolymerization products: ex (b) In other forms: — Waste and scrap</p>	
4	39.07	<p>Articles of materials of the kinds described in heading Nos 39.01 to 39.06:</p> <p>B. Other:</p> <p>I. Of regenerated cellulose</p> <p>III. Of hardened proteins</p> <p>V. Of other materials:</p> <p>(a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12</p> <p>(c) Corset busks and similar supports for articles of apparel or clothing accessories</p> <p>ex (d) Other: — excluding airtight clothing affording protection against radiation or radioactive contamination, not combined with breathing apparatus</p>	ECU 1 000
5	ex 58.01 58.02	<p>Carpets, carpeting and rugs, knotted (made up or not), other than hand-made</p> <p>Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanic' rugs and the like (made up or not):</p> <p>A. Carpets, carpeting, rugs, mats and matting</p>	500 kg
6	ex 58.04 58.09 60.01	<p>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05): — Of cotton</p> <p>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:</p> <p>B. Lace:</p> <p>ex I. Hand-made: — Other than lace made from cotton, wool and man-made textile fibres</p> <p>II. Mechanically made</p> <p>Knitted or crocheted fabric, not elastic nor rubberized:</p> <p>C. Of other textile materials:</p> <p>I. Of cotton</p>	100 kg

Quota No	CCT heading No	Description	Basic quota
	60.05 (cont'd)	<p>A. II. (b)4. (hh) Coats, jackets (excluding anoraks, windcheaters, waister jackets and the like) and blazers: 44. Of cotton (iji) Anoraks, windcheaters, waister jackets and the like: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton (kk) Ski suits consisting of two or three pieces: ex 11. Of wool or of fine animal hair, of cotton or of man-made textile fibres: — Of cotton (ll) Other outer garments: 44. Of cotton 5. Clothing accessories: ex (cc) of other textile materials: — Of cotton</p> <p>B. Other: ex III. Of other textile materials: — Of cotton</p>	
8	61.01	<p>Men's and boys' outer garments:</p> <p>A. Garments of the 'cowboy' type and other similar garments for amusement and play, less than commercial size 158, garments of textile fabric of heading No 59.08, 59.11 or 59.12: II. Other: ex (a) Coats: — Of cotton ex (b) Other: — Of cotton</p> <p>B. Other: I. Industrial and occupational clothing: (a) Overalls, including boiler suits and bibs and braces: 1. Of cotton (b) Other: 1. Of cotton II. Swimwear: ex (b) Of other textile materials: — Of cotton III. Bath robes, dressing gowns, smoking jackets and similar indoor wear: (b) Of cotton IV. Parkas; anoraks, windcheaters, waister jackets and the like: (b) Of cotton V. Other: (a) Jackets (excluding waister jackets) and blazers: 3. Of cotton (b) Overcoats, raincoats and other coats; cloaks and capes: 3. Of cotton (c) Suits and coordinate suits (excluding ski suits): 3. Of cotton (d) Shorts: 3. Of cotton</p>	100 kg

Quota No	CCT heading No	Description	Basic quota
	93.04 <i>(cont'd)</i>	ex A. Sporting and target-shooting guns, rifles and carbines: — Excluding single-barrelled, rifled sporting and target-shooting guns and carbines, and other than ring firing, of a unit value greater than ECU 200	
	93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	93.06	Parts of arms, including gun barrel blanks, but not including parts of sidearms	
14	93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition	1 tonne

ANNEX IV

List provided for in Article 5 (1)

Quota No	CCT heading No	Description	Basic Quota
1	84.41	Sewing machines (fabrics, leather, shoes, etc.); furniture specially designed for sewing machines, sewing machine needles:	1 000 kg
2	85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels;	5 000 kg
3	85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury and rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits:	200 kg
4	89.01	Ships, boats and other vessels not falling within any of the heading Nos 89.02 to 89.05: B. Others	ECU 100 000

ANNEX V

List provided for in Article 6

CCT heading No	Description	Basic duty (fixed component) (%)
17.04	<p>Sugar confectionery, not containing cocoa</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. Less than 60%</p> <p>ex C. White chocolate</p> <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5% by weight of such fats:</p> <p>(a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. 5% or more but less than 10%</p> <p>II. Other:</p> <p>(a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. 5% or more but less than 10%</p>	<p>12,44</p> <p>13,00</p> <p>22,93</p> <p>19,98</p> <p>13,00</p> <p>15,26</p>
18.06	<p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p>I. Less than 65%</p> <p>II. 65% or more but less than 80%</p> <p>III. 80% or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p>I. Containing no milkfats or containing less than 3% by weight of such fats</p> <p>II. Containing by weight of milkfats:</p> <p>(a) 3% or more but less than 7%</p> <p>(b) 7% or more</p> <p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p>I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>II. Other:</p> <p>(a) Containing no milkfats or containing less than 1,5% by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Less than 50%</p> <p>2. 50% or more</p> <p>(b) Containing by weight of milkfats:</p> <p>1. 1,5% or more but less than 3%</p> <p>2. 3% or more but less than 4,5%</p> <p>3. 4,5% or more but less than 6%</p> <p>4. 6% or more</p>	<p>20,71</p> <p>7,35</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>0</p> <p>10,32</p> <p>12,71</p> <p>9,66</p> <p>7,04</p> <p>10,03</p> <p>10,02</p> <p>7,37</p>

CCT heading No	Description	Basic duty (fixed component) (%)
18.06 (cont'd)	<p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5% by weight of such fats:</p> <p>(a) In immediate packings of a net capacity of 500 g or less</p> <p>(b) Other</p> <p>II. Containing by weight of milkfats:</p> <p>(a) 1,5% or more but not more than 6,5%:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other</p> <p>(b) More than 6,5% but less than 26%:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other</p> <p>(c) 26% or more:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other</p>	<p>0</p> <p>0</p> <p>3,96</p> <p>3,96</p> <p>0</p> <p>19,00</p> <p>0</p> <p>0</p>
19.03	<p>Macaroni, spaghetti and similar products:</p> <p>A. Containing eggs</p> <p>B. Other:</p> <p>I. Containing no common wheat flour or meal</p> <p>II. Other</p>	<p>18,10</p> <p>18,10</p> <p>18,10</p>
19.08	<p>Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:</p> <p>A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>I. Less than 30%</p> <p>II. 30% or more but less than 50%</p> <p>III. 50% or more</p> <p>B. Other:</p> <p>I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>(a) Less than 70%:</p> <p>— Not containing sugar or cocoa</p> <p>— Other</p> <p>(b) 70% or more</p> <p>II. Containing 5% or more but less than 32% by weight of starch:</p> <p>(a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>— Not containing sugar or cocoa</p> <p>— Other</p> <p>(b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5% by weight of such fats</p> <p>2. Other</p>	<p>10,00</p> <p>10,00</p> <p>10,00</p> <p>8,70</p> <p>10,00</p> <p>10,00</p> <p>8,70</p> <p>10,00</p> <p>10,00</p> <p>10,00</p>

CCT heading No	Description	Basic duty (fixed component) (%)
19.08 (cont'd)	B. II. (c) Containing 30 % or more but less than 40 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10,00
	2. Other	10,00
	(d) Containing 40 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10,00
	2. Other	10,00
	III. Containing 32 % or more but less than 50 % by weight of starch:	
	(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,70
	— Other	10,00
	2. Other:	
	— Not containing sugar or cocoa	8,70
	— Other	10,00
	(b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10,00
	2. Other	10,00
	(c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):	
	1. Containing no milkfats or containing less than 1,5 % by weight of such fats:	
	— Not containing sugar or cocoa	8,70
— Other	10,00	
2. Other:		
— Not containing sugar or cocoa	8,70	
— Other	10,00	
IV. Containing 50 % or more but less than 65 % by weight of starch:		
(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no milkfats or containing less than 1,5 % by weight of such fats:		
— Not containing sugar or cocoa	8,70	
— Other	10,00	
2. Other:		
— Not containing sugar or cocoa	8,70	
— Other	10,00	
(b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):		
1. Containing no milkfats or containing less than 1,5 % by weight of such fats	10,00	
2. Other	10,00	

ANNEX VII

List provided for in Article 11 (4)

CCT heading No	Description	Rate (%)
19.03	Macaroni, spaghetti and similar products: B. Other	12
21.04	Sauces; mixed condiments and mixed seasonings: B. Sauces with a basis of tomato purée	9
21.07	Food preparations not elsewhere specified or included: D. Prepared yoghourt; prepared milk in powder form, for use as infants' food or for dietetic or culinary purposes: I. Prepared yoghourt: (b) Other	12,5
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: C. Spirituous beverages: I. Rum, arrack and tafia, in containers holding: ex (a) Two litres or less: — Rum ex (b) More than two litres: — Rum	Ptas 39,1/litre
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: ex IV. Polypropylene: — In strips, of width exceeding 0,1 mm VII. Polyvinyl chloride: ex (b) In other forms: — In tubes	10,5
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06: B. Other: V. Of other materials: ex (d) Other: — Plates with a diameter of between 17 and 21 cm and 'glasses' of polystyrene — Bags, sachets and similar articles, of polyethylene — Containers other than carboys, bottles and jars of polystyrene — Tube and pipe fittings, and finished pipes of polyvinyl chloride	15
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric: ex A. Of artificial plastic sheeting: — Bags of polyethylene sheeting	10,5
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets: A. Paper and paperboard, corrugated ex B. Other: — Creped household paper of a weight per m ² of 15 g or more and less than 50 g	14
		12,5

CCT heading No	Description	Rate (%)
ex 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: — Writing blocks	15
48.15	Other paper and paperboard, cut to size or shape: ex B. Other: — Toilet paper in rolls — Paper in strips or rolls for office machines and the like	12 12
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like: ex A. Boxes, bags and other packing containers: — Boxes, of corrugated paper or paperboard — Bags and sacks, of kraft paper — Boxes for cigars and cigarettes	15 11 14
ex 48.18	Registers, exercise books, note books, memorandum blocks, order 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: — Memorandum blocks and exercise books	13
ex 48.19	Paper or paperboard labels, whether or not printed or gummed: — Labels of all kinds, excluding cigar bands	14.5
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding: B. Napkins and napkin liners for babies: ex I. Not put up for retail sale: — Of cellulose wadding ex II. Other: — Of cellulose wadding ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Hand towels and table napkins ex E. Sanitary towels and tampons: — Sanitary towels, of cellulose wadding	14 14 14 14

ANNEX VIII A

List provided for in Article 12 (2)

CCT heading No	Description
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material
05.05	Fish waste
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down; not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells
05.13	Natural sponges
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: ex B. Other: — Sinews and tendons; parings and similar waste, of raw hides or skins
09.03	Maté
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Vegetable saps and extracts B. Pectic substances, pectinates and pectates: ex I. Dry: — Pectates ex II. Other: — Pectates C. Agar-agar and other mucilages and thickeners, derived from vegetable products

CCT heading No	Description
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks
14.05	Vegetable products not elsewhere specified or included
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
15.10	Fatty acids; acid oils from refining; fatty alcohols
15.11	Glycerol and glycerol lyes
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: A. Degras
17.04	Sugar confectionery, not containing cocoa
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
18.06	Chocolate and other food preparations containing cocoa
19.02	Malt extract; 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
19.03	Macaroni, spaghetti and similar products
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion
21.02	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof

CCT heading No	Description
21.03	Mustard flour and prepared mustard
21.04	Sauces; mixed condiments and mixed seasonings
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations
21.06	Natural yeasts (active or inactive); prepared baking powders: A. Active natural yeasts C. Prepared baking powders
21.07	Food preparations not elsewhere specified or included: A. Cereals in grain or ear form, pre-cooked or otherwise prepared B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked C. Ice-cream (not including ice-cream powder) and other ices D. Prepared yoghurt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes E. Cheese fondues G. Other
22.01	Waters, including spa waters and aerated waters; ice and snow
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07
22.03	Beer made from malt
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher
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: A. Spirits (other than those of heading No 22.08), in containers holding: ex I. Two litres or less: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty ex II. More than two litres: — Excluding alcohol obtained from the agricultural products listed in Annex II to the EEC Treaty B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages C. Spirituous beverages: I. Rum, arrack and tafia II. Gin III. Whisky IV. Vodka, with an alcoholic strength of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs) ex V. Other: — On a cereal base

CCT heading No	Description
24.02	Manufactured tobacco; tobacco extracts and essences
28.01	Halogens (fluorine, chlorine, bromine and iodine): B. Chlorine
28.03	Carbon (including carbon black)
28.54	Hydrogen peroxide (including solid hydrogen peroxide)
29.01	Hydrocarbons: A. Acyclic: ex I. For use as power or heating fuels: — Excluding acetylene ex II. For other purposes: — Excluding acetylene B. Cyclanes and cyclenes: I. Azulene and its alkyl derivatives II. Other: ex (a) For use as power or heating fuels: — Excluding decahydronaphthalene ex (b) For other purposes: — Excluding decahydronaphthalene C. Cycloterpenes D. Aromatic: I. Benzene, toluene and xylenes II. Styrene III. Ethylbenzene IV. Cumene (isopropylbenzene) ex V. Naphthalene and anthracene: — Anthracene VI. Biphenyl and terphenyls ex VII. Other: — Excluding tetrahydronaphthalene
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: C. Polyhydric alcohols: II. D-Mannitol (mannitol) III. D-Glucitol (sorbitol)
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives: ex B. Other: — Methylglucosides
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives: A. Saturated acyclic monocarboxylic acids: ex XI. Other: — Esters of D-Glucitol (sorbitol) B. Unsaturated acyclic monocarboxylic acids: ex IV. Other: — Esters of D-Glucitol (sorbitol)

CCT heading No	Description
29.15	<p>Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Acyclic polycarboxylic acids: ex V. Other: — Itaconic acid and its salts and esters</p> <p>C. Aromatic polycarboxylic acids: I. Phthalic anhydride ex III. Other: — Dibutyl phthalates (ortho) — Dioctyl orthophthalates — Diisooctyl, diisononyl and diisodecyl phthalates — Other esters of diiso-butyl</p>
29.16	<p>Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Carboxylic acids with alcohol function: I. Lactic acid and its salts and esters III. Tartaric acid and its salts and esters IV. Citric acid and its salts and esters V. Gluconic acid and its salts and esters ex VIII. Other: — Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid and their salts and esters</p>
29.23	<p>Single or complex oxygen — function amino-compounds:</p> <p>D. Amino-acids I. Lysine and its esters, and their salts III. Glutamic acid and its salts</p>
29.35	<p>Heterocyclic compounds; nucleic acids:</p> <p>ex Q. Other: — Anhydride compounds of D-Glucitol (sorbitol) (e.g. sorbitans), excluding maltol and isomatol — Lactones which are internal esters of hydroxy acids and gluconic acid derivatives — Intermediary products of the chemical processing of penicillin in the antibiotics falling within tariff subheading 29.44 A or C</p>
29.38	<p>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:</p> <p>B. Vitamins, unmixed, whether or not in aqueous solution: ex II. Vitamins B₂, B₃, B₆, B₁₂ and H — Vitamin B₁₂ IV. Vitamin C</p>
29.43	<p>Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 29.39, 29.41 and 29.42:</p> <p>ex B. Other: — Levulose — Levulose salts and esters — Sorbose and its salts and esters</p>

CCT heading No	Description
29.44	<p>Antibiotics:</p> <p>ex A. Penicillins:</p> <ul style="list-style-type: none"> — Excluding those requiring more than 15,3 kg of white sugar to produce one kilogram <p>ex C. Other antibiotics:</p> <ul style="list-style-type: none"> — Oxytetracyclin and erythromycin and their salts
30.03	<p>Medicaments (including veterinary medicaments):</p> <p>A. Not put up in forms or in packings of a kind sold by retail:</p> <ul style="list-style-type: none"> II. Other <p>B. Put up in forms or in packings of a kind sold by retail:</p> <ul style="list-style-type: none"> II. Other: <ul style="list-style-type: none"> (a) Containing penicillin, streptomycin or their derivatives ex (b) Other: <ul style="list-style-type: none"> — Containing antibiotics or their derivatives other than those listed under subheading B. II. (a); insulin, gold salts for the treatment of tuberculosis, organo-arsenous products for the treatment of syphilis and products for the treatment of leprosy
31.02	<p>Mineral or chemical fertilizers, nitrogenous:</p> <ul style="list-style-type: none"> A. Natural sodium nitrate <p>ex C. Other:</p> <ul style="list-style-type: none"> — Excluding ammonium nitrate in packages of a gross weight of not less than 45 kg, calcium nitrate having a nitrogen content of not more than 16 %, calcium nitrate and magnesium nitrate
32.09	<p>Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 4 to this Chapter:</p> <p>A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; solutions as defined by Note 4 to this Chapter:</p> <ul style="list-style-type: none"> I. Pearl essence <p>ex II. Other:</p> <ul style="list-style-type: none"> — Excluding non-precious metals in paste form used in the manufacture of paints <p>ex B. Stamping foils:</p> <ul style="list-style-type: none"> — Common metal-based <p>C. Dyes or other colouring matter in forms or packings of a kind sold by retail</p>
32.12	<p>Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements</p>
32.13	<p>Writing ink, printing ink and other inks:</p> <ul style="list-style-type: none"> B. Printing ink C. Other inks
ex 34.02	<p>Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:</p> <ul style="list-style-type: none"> — Ethoxylates

CCT heading No	Description
35.01	Casein, caseinates and other casein derivatives; casein glue
35.02	Albumíns, albuminates and other albumin derivatives: A. Albumins: II. Other: (a) Ovalbumin and lactalbumin
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg
35.07	Enzymes; prepared enzymes not elsewhere specified or included
ex 37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed: – Printing paper
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances
38.19	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: Q. Foundry core binders based on synthetic resins T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III X. Other
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): ex A. Ion exchangers: – Phenoplasts, excluding those of the Novolak type C. Other: I. Phenoplasts: ex (a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: – Resins, excluding those of the Novolak type ex (b) In other forms: – Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed – Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed II. Aminoplasts: ex (b) In other forms: – Plates, sheets or strip, rigid, weighing more than 160 g/m ² , whether or not printed – Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m ² , not printed

CCT heading No	Description
<p>39.01 (cont'd)</p>	<p>C. III. Alkyds and other polyesters:</p> <p>ex (a) In one of the forms mentioned in Note 3 (d) to this Chapter:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Non alkydic polyesters, unsaturated, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, for polyurethanes, other than for moulding or extruding <p>ex IV. Polyamides:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex V. Polyurethanes:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VI. Silicones:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed <p>ex VII. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, neither rigid nor spongy, weighing more than 160 g/m², not printed — Resins, other than epoxide resins, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter: <ul style="list-style-type: none"> — Polyether alcohols — Systems for polyurethanes
<p>39.02</p>	<p>Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):</p> <p>C. Other:</p> <p>I. Polyethylene:</p> <p>(a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter:</p> <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions — Waste and scrap <p>ex II. Polytetrahaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions

CCT heading No	Description
39.02 (cont'd)	<p>C. ex III. Polysulphohaloethylenes:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IV. Polypropylene:</p> <ul style="list-style-type: none"> — In one of the forms mentioned in Note 3 (a) and (b) to this Chapter, and waste and scrap — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex V. Polyisobutylene:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VI. Polystyrene and copolymers of styrene:</p> <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>VII. Polyvinyl chloride:</p> <p>(a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter</p> <ul style="list-style-type: none"> — Products for moulding — Emulsion-type resins for pastes <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex IX. Polyvinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex X. Copolymers of vinyl chloride with vinyl acetate:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XI. Polyvinyl alcohols, acetals and ethers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>ex XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions <p>XIV. Other polymerization or copolymerization products:</p> <p>ex (b) In other forms:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Adhesives based on resin emulsions

CCT heading No	Description
39.03	<p>Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre:</p> <p>B. Other:</p> <p>I. Regenerated cellulose:</p> <p>(b) Other:</p> <p>ex 1. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed <p>II. Cellulose nitrates:</p> <p>(b) Plasticized:</p> <p>1. With camphor or otherwise (for example, celluloid):</p> <p>ex (aa) Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of celluloid — Other, rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed <p>ex (bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets, strips or tubes, of celluloid — Other plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², whether or not printed <p>III. Cellulose acetates:</p> <p>(b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed — Rigid, weighing more than 160 g/m², whether or not printed <p>ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm:</p> <ul style="list-style-type: none"> — Of a weight not exceeding 160 g/m², not printed <p>4. Other:</p> <p>ex (bb) Other:</p> <ul style="list-style-type: none"> — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed <p>IV. Other cellulose esters:</p> <p>(b) Plasticized:</p> <p>ex 2. Film in rolls or in strips, for cinematography or photography:</p> <ul style="list-style-type: none"> — Rigid, weighing more than 160 g/m², whether or not printed — Of a weight not exceeding 160 g/m², not printed

CCT heading No	Description
39.03 (cont'd)	<p>B. IV. (b) ex 3. Sheets, film or strip, coiled or not, of a thickness of less than 0,75 mm: — Of a weight not exceeding 160 g/m², not printed</p> <p>4. Other: ex (bb) Other: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed</p> <p>V. Cellulose ethers and other chemical derivatives of cellulose: (b) Plasticized: — Other: ex (aa) Ethylcellulose: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed (bb) Other: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed — Plates, sheets or strip, of a weight not exceeding 160 g/m², not printed</p> <p>ex VI. Vulcanized fibre: — Plates, sheets or strip, rigid, weighing more than 160 g/m², whether or not printed, of artificial plastic materials</p>
39.06	<p>Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:</p> <p>B. Other: I. Starches, esterified or etherified ex II. Other: — Dextrans — Heteropolysaccharine — Other, excluding linoxyn</p>
39.07	<p>Articles of materials of the kinds described in heading Nos 39.01 to 39.06:</p> <p>A. Articles for technical uses, for use in civil aircraft</p> <p>B. Other: ex I. Of regenerated cellulose: — Excluding: artificial sausage casings; floor coverings, fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing</p> <p>ex II. Of vulcanized fibre: — Excluding: fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories</p> <p>ex III. Of hardened proteins: — Excluding: artificial sausage casings; fans and hand screens comprising sheets of plastic materials and frames and handles of all materials, except for precious metals</p>

CCT heading No	Description
39.07 (cont'd)	<p>B. ex IV. Of chemical derivatives of rubber:</p> <ul style="list-style-type: none"> — Excluding: floor coverings; fans and hand screens, comprising sheets of plastic materials and frames and handles of all materials except for precious metals; corset busks and similar supports for articles of apparel or clothing accessories; articles of clothing <p>V. Of other materials:</p> <ul style="list-style-type: none"> (a) Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12 ex (d) Other: <ul style="list-style-type: none"> — Excluding: artificial sausage casings; floor coverings; articles of clothing
ex 40.10	<p>Transmission, conveyor or elevator belts or belting, of vulcanized rubber:</p> <ul style="list-style-type: none"> — Excluding transmission belts or belting, of trapezoidal cross-section
40.11	<p>Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</p> <p>ex A. Solid or cushion tyres and interchangeable tyre treads:</p> <ul style="list-style-type: none"> — Interchangeable tyre treads weighing up to 20 kg each <p>B. Other:</p> <ul style="list-style-type: none"> ex I. Pneumatic tyres for use on civil aircraft: <ul style="list-style-type: none"> — Weighing up to 20 kg each ex II. Other: <ul style="list-style-type: none"> — Weighing up to 20 kg each
42.02	<p>Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, briefcases, 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 vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric:</p> <p>ex A. Of artificial plastic sheeting:</p> <ul style="list-style-type: none"> — Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suitcases and valises, cases and similar articles for holding toiletries <p>ex B. Of other materials:</p> <ul style="list-style-type: none"> — Excluding cigar and cigarette cases, match holders, tobacco-pouches, trunks, suitcases and valises, cases and similar articles for holding toiletries
44.14	<p>Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm</p>
48.11	<p>Wallpaper and linocrusta; window transparencies of paper</p>
48.13	<p>Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes</p>
48.15	<p>Other paper and paperboard, cut to size or shape:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Toilet paper
48.16	<p>Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:</p> <p>ex A. Boxes, bags and other packing containers of paper or paperboard:</p> <ul style="list-style-type: none"> — Boxes, bags and other packing containers, printed, and boxes and casks, not printed

CCT heading No	Description
48.21	<p>Other articles of paper pulp, paper, paperboard or cellulose wadding:</p> <p>ex A. Perforated paper and paperboard for Jacquard and similar machines: — Of paper, of a weight not exceeding 106 g/m², not printed</p> <p>B. Napkins and napkin liners, for babies: ex I. Not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex D. Bed linen, table linen, toilet linen (including handkerchiefs and cleaning tissues) and kitchen linen; garments: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>ex E. Sanitary towels and tampons: — Of paper pulp, cellulose wadding or unprinted paper</p> <p>F. Other: ex I. Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale: — Of paper pulp, cellulose wadding or unprinted paper ex II. Other: — Of paper pulp, cellulose wadding or unprinted paper, excluding cards for statistical machines and chart paper for recording equipment</p>
ex 49.09	<p>Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings: — Picture postcards, cut to shape or in sheets</p>
49.10	<p>Calendars of any kind, of paper or paperboard, including calendar blocks</p>
49.11	<p>Other printed matter, including printed pictures and photographs: ex B. Other: — Excluding printed pictures and photographs, meteorological and scientific charts; communications, theses, dissertations and reports on scientific, literary and artistic subjects not falling within heading No 49.01, published by official bodies or cultural institutions, printed in any language and trade and tourist advertising books</p>
51.04	<p>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02:</p> <p>A. Woven fabrics of synthetic textile fibres: ex I. For tyres: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex IV. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p> <p>B. Woven fabrics of regenerated textile fibres: ex I. For tyres: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex II. Fabrics containing elastomeric yarn: — Excluding materials of monofil and artificial straw falling within heading No 51.02 ex III. Other: — Excluding materials of monofil and artificial straw falling within heading No 51.02</p>

CCT heading No	Description
56.01	<p>Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>ex A. Synthetic textile fibres:</p> <p>— With the exception of polyester</p>
56.02	<p>Continuous filament tow for the manufacture of man-made fibres (discontinuous):</p> <p>A. Of synthetic textile fibres</p>
56.03	<p>Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:</p> <p>A. Of synthetic textile fibres</p>
56.04	<p>Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:</p> <p>A. Synthetic textile fibres</p>
56.05	<p>Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:</p> <p>ex A. Of synthetic textile fibres:</p> <p>— Fancy yarn</p> <p>ex B. Of regenerated textile fibres:</p> <p>— Fancy yarn</p>
58.04	<p>Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05):</p> <p>— Of silk, of man-made fibres and of wool or of fine animal hair</p>
58.05	<p>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:</p> <p>A. Narrow woven fabrics:</p> <p>I. Pile fabrics or chenille fabrics:</p> <p>ex (a) Of man-made fibres or of cotton:</p> <p>— Of man-made fibres</p> <p>(b) Of silk, of noil silk or of other waste silk</p>
58.07	<p>Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</p> <p>ex A. Braids of a width of 5 cm or less, of man-made fibres (including monofil or strip of heading No 51.01 or 51.02), of flax, or ramie or of vegetable textile fibres of Chapter 57:</p> <p>— Of silk or man-made fibres, without metals</p> <p>ex B. Other:</p> <p>— Of silk or man-made fibres, without metals</p>
58.08	<p>Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:</p> <p>ex A. Tulle or other net fabrics not comprised in B below:</p> <p>— Of man-made fibres</p> <p>ex B. Knotted net fabrics:</p> <p>— Of man-made fibres</p>
58.09	<p>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:</p> <p>ex A. Tulle and other net fabrics:</p> <p>— Of man-made fibres</p>

CCT heading No	Description
58.09 (cont'd)	<p>B. Lace:</p> <p>ex I. Hand-made:</p> <p>— Of man-made fibres</p> <p>ex II. Mechanically made:</p> <p>— Of man-made fibres</p>
59.02	<p>Felt and articles of felt, whether or not impregnated or coated:</p> <p>ex A. Felt in the piece or simply cut to rectangular shape:</p> <p>— Rugs, carpets and runners</p> <p>ex B. Other:</p> <p>— Rugs, carpets and runners</p>
ex 59.10	<p>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:</p> <p>— Weighing more than 1 400 g/m²</p>
ex 59.12	<p>Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:</p> <p>— Impregnated or coated textile fabrics of a weight not exceeding 1 400 g/m²</p>
ex 59.13	<p>Elastic fabrics trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:</p> <p>— of a width not exceeding 50 cm, excluding those of wool or of fine animal hair</p>
60.01	<p>Knitted or crocheted fabric, not elastic nor rubberized:</p> <p>A. Of wool or of fine animal hair</p> <p>B. Of man-made fibres</p> <p>C. Of other textile materials:</p> <p>I. Of cotton</p> <p>ex II. Of other textile materials:</p> <p>— Excluding those of silk</p>
61.06	<p>Shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>A. Of silk or of noil or other waste silk</p> <p>B. Of synthetic textile fibres</p> <p>C. Of regenerated textile fibres</p>
64.05	<p>Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal:</p> <p>ex A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles:</p> <p>— Of rubber or artificial plastic materials</p> <p>ex B. Other:</p> <p>— Of rubber or artificial plastic materials</p>
68.02	<p>Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69</p>
68.04	<p>Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:</p>

CCT heading No	Description
68.04 (cont'd)	<p>B. Other:</p> <p>I. Of agglomerated abrasives:</p> <p>ex (a) Made of natural or synthetic diamonds:</p> <p>— Artificial, excluding millstones, etc.</p> <p>ex (b) Other:</p> <p>— Artificial, excluding millstones, etc.</p> <p>ex II. Other:</p> <p>— Artificial, excluding millstones, etc.</p>
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, or paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods
70.04	<p>Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:</p> <p>ex B. Other:</p> <p>— Of a thickness greater than 5 mm but no greater than 10 mm</p>
ex 70.05	<p>Unworked drawn or blown glass (including flashed glass), in rectangles:</p> <p>— Of a thickness no greater than 3 mm</p>
ex 70.06	<p>Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked:</p> <p>— Not wired, of a thickness no greater than 5 mm</p>
70.08	Safety glass consisting of toughened or laminated glass, shaped or not
70.14	<p>Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:</p> <p>A. Articles for electrical lighting fittings:</p> <p>ex I. Faceted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers:</p> <p>— Of coloured, matt, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> <p>ex II. Other (for example, diffusers, ceiling lights, bowls, cups, lampshades, globes, tulip-shaped pieces):</p> <p>— Lamp glass</p> <p>— Of coloured, matt, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p> <p>ex B. Other:</p> <p>— Of coloured, matt, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p>
70.20	<p>Glass fibre (including wool), yarns, fabrics and articles made therefrom:</p> <p>ex B. Textile fibre, yarns, fabrics and articles made therefrom:</p> <p>— Rovings and mats</p>

CCT heading No	Description
ex 70.21	<p>Other articles of glass:</p> <p>— Of coloured, matt engraved, irisated, cut, marbled, opaque, opaline or painted glass, or of moulded glass with hollows or protruding parts</p>
71.05	<p>Silver including silver gilt and platinum-plated silver, unwrought or semi-manufactured:</p> <p>ex B. Bars, rods, wires and sections; plates, sheets and strips of a thickness, excluding any backing, greater than 0,15 mm</p> <p>— Wire; other, beaten or rolled</p> <p>D. Foil of a thickness, excluding any backing, not exceeding 0,15 mm</p>
ex 73.14	<p>Iron or steel wire, whether or not coated, but not insulated:</p> <p>— Without textile coating</p>
73.15	<p>Alloy steel and high carbon steel in the forms mentioned in heading Nos 73.06 to 73.14:</p> <p>A. High carbon steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2% or more of silicon, 2% or more of manganese, 2% or more of chromium, 2% or more of nickel, 0,3% or more of molybdenum, 0,3% or more of vanadium, 0,5% or more of tungsten, 0,5% or more of cobalt, 0,3% or more of aluminium, 1% or more of copper</p> <p>B. Alloy steel:</p> <p>ex VIII. Wire, whether or not coated, but not insulated:</p> <p>— Without textile coating, not coated with other metals and not consisting of alloy steel containing, by weight, one or more elements in the following proportions: 2% or more of silicon, 2% or more of manganese, 2% or more of chromium, 2% or more of nickel, 0,3% or more of molybdenum, 0,3% or more of vanadium, 0,5% or more of tungsten, 0,5% or more of cobalt, 0,3% or more of aluminium, 1% or more of copper</p>
73.18	<p>Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydroelectric conduits:</p> <p>ex A. Tubes and pipes, with attached fittings, suitable for conducting gases or liquids, for use in civil aircraft:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging) whether or not with sockets or flanges, but not otherwise worked, seamless</p> <p>B. Other:</p> <p>ex II. Straight and of uniform wall-thickness, other than those falling in B I above, of a maximum length of 4,50 m, of alloy steel containing by weight not less than 0,90% but not more than 1,15% of carbon, not less than 0,50% but not more than 2% of chromium and not more than 0,50% of molybdenum</p> <p>ex III. Other:</p> <p>— Excluding unworked or painted, varnished, enamelled or otherwise treated tubes and pipes (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, seamless</p>

CCT heading No	Description
ex 73.21	<p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</p> <p>— Excluding lock-gates for hydraulic plant</p>
ex 73.24	<p>Containers, of iron or steel, for compressed or liquefied gas:</p> <p>— Welded, with a capacity not exceeding 300 litres</p>
73.25	<p>Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:</p> <p>A. With fittings attached, or made up into articles for use in civil aircraft</p> <p>ex B. Other:</p> <p>— Excluding closed or semi-closed carrying cables for cable cars and reinforcing cables for pre-stressed concrete</p>
ex 73.29	<p>Chain and parts thereof, of iron or steel:</p> <p>— Articulated link chain for Galle, Renold or Morse type, of a pitch not exceeding 2 cm, excluding key chains</p>
73.31	<p>Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper</p> <p>ex B. Other:</p> <p>— For drawing-boards and offices</p>
73.32	<p>Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotterpins and similar articles, of iron or steel; washers (including spring washers) of iron or steel:</p> <p>A. Not threaded or tapped:</p> <p>ex I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, screws and rivets</p> <p>B. Threaded or tapped:</p> <p>ex I. Screws and nuts, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:</p> <p>— Nuts in ordinary cast iron, cast steel and malleable cast iron, excluding those put up with screws</p> <p>ex II. Other:</p> <p>— Of ordinary cast iron, cast steel and malleable cast iron, excluding articles for fixing rails, bolts and screws, when with washers and nuts fitted thereto</p>
ex 73.35	<p>Springs and leaves for springs, of iron or steel:</p> <p>— Leaf-springs for vehicles, excluding those for railway rolling stock</p> <p>— Spiral springs, of wire or bars, of a diameter greater than 8 mm or of rectangular bars the smallest side of which measures more than 8 mm</p>

CCT heading No	Description
ex 73.37	<p>Boilers (excluding boilers of heading No 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel:</p> <ul style="list-style-type: none"> — Of refined, rolled or forged iron or steel
73.38	<p>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; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel:</p> <p>A. Sanitary ware (excluding parts thereof) for use in civil aircraft</p> <p>B. Other:</p> <ul style="list-style-type: none"> I. Sinks and wash basins and parts thereof, of stainless steel ex II. Other: <ul style="list-style-type: none"> — Excluding iron or steel wool, pot scourers and scouring or polishing pads, gloves and the like, and pressure cookers for direct steam cooking
ex 74.07	<p>Tubes and pipes and blanks therefor, of copper; hollow bars of copper:</p> <ul style="list-style-type: none"> — Excluding those unworked, painted, varnished, enamelled or otherwise prepared (including Mannesmann tubes and tubes obtained by swaging), whether or not with sockets or flanges, but not otherwise worked, of a wall-thickness greater than 1 mm and with a maximum interior cross-section of more than 80 mm
ex 74.19	<p>Other articles of copper:</p> <ul style="list-style-type: none"> — Excluding the following articles: <ul style="list-style-type: none"> — Pins, sliding rings and hairpins, excluding ornamental pins, thimbles and fittings for belts, corsets and braces — Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment — Chain and parts thereof
ex 76.02	<p>Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire</p> <ul style="list-style-type: none"> — Wire rod
76.04	<p>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</p>
76.06	<p>Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium</p>
76.08	<p>Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, 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</p>
76.12	<p>Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables</p>
76.15	<p>Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium</p>
79.01	<p>Unwrought zinc, zinc waste and scrap:</p> <p>ex A. Unwrought:</p> <ul style="list-style-type: none"> — Electrolytic zinc (ingots) with a Zn content of 99,95% or more

CCT heading No	Description
ex 82.01	<p>Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:</p> <p>— Spades, hoes, forks and rakes, scythes and sickles</p>
82.02	<p>Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):</p> <p>A. Saws (non-mechanical)</p> <p>B. Saw blades:</p> <p> I. Bandsaw blades</p> <p> ex III. Other:</p> <p> — Handsaw blades</p>
ex 82.04	<p>Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):</p> <p>— Hammers, mortice chisels, stone chisels, cutters, centre-punches, chasing chisels and die stocks</p>
82.05	<p>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 screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits with a working part of:</p> <p>ex A. Base metal:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex B. Metal carbides:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex C. Diamond or agglomerated diamond:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p> <p>ex D. Other materials:</p> <p> — Chisels, twist drills, spoon bits, drills, reamers (other than adjustable or extensible), screwing dies, taps and chaser dies</p>
82.09	<p>Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, and blades therefor:</p> <p>ex A. Knives:</p> <p> — Excluding engineers' knives</p>
82.14	<p>Spoons, forks, fish-eaters, butter knives, ladles, and similar kitchen or tableware</p>
82.15	<p>Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14</p>
83.01	<p>Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal</p>
83.02	<p>Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like</p>

CCT heading No	Description
83.06	<p>Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal:</p> <p>A. Statuettes and other ornaments of a kind used indoors</p>
ex 83.09	<p>Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal:</p> <p>— Excluding beads and spangles, tubular rivets and bifurcated rivets</p>
83.13	<p>Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal</p>
83.15	<p>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying</p>
ex 84.01	<p>Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers:</p> <p>— Excluding parts thereof</p>
84.06	<p>Internal combustion piston engines:</p> <p>C. Other engines:</p> <p>I. Spark ignition engines of a cylinder capacity of:</p> <p>(a) 250 cm³ or less:</p> <p>ex 1. For use in civil aircraft:</p> <p>— Of a power of 25 kW or less</p> <p>ex 2. Other:</p> <p>— Of a power of 25 kW or less and for auto-cycles of a cylinder capacity of no more than 50 cm³</p> <p>(b) More than 250 cm³:</p> <p>ex 1. For the industrial assembly of:</p> <p>Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 800 cm³, Special purpose motor vehicles of heading No 87.03:</p> <p>— Of a power of 25 kW or less</p> <p>2. Other:</p> <p>ex (aa) For use in civil aircraft:</p> <p>— Of a power of 25 kW or less</p> <p>ex (bb) Other:</p> <p>— Of a power of 25 kW or less</p> <p>II. Compression ignition engines:</p> <p>ex (a) Marine propulsion engines:</p> <p>— Of a power of 25 kW or less</p> <p>(b) Other:</p> <p>ex 1. For the industrial assembly of:</p> <p>Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 500 cm³, Special purpose motor vehicles of heading No 87.03:</p> <p>— Of a power of 25 kW or less</p>

CCT heading No	Description
84.06 (cont'd)	<p>C. II. (b) ex 2. Other: — Of a power of 25 kW or less</p> <p>D. Parts:</p> <p>ex I. Of engines for use in civil aircraft — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> <p>II. Of other engines: ex (a) For aircraft: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p> <p>ex (b) Other: — Liner-cylinders, cylinder liners, piston pins, pistons and piston rings</p>
84.07	<p>Hydraulic engines and motors (including water wheels and water turbines)</p> <p>ex A. Hydraulic engines and motors and parts thereof, for use in civil aircraft: — Excluding parts</p> <p>B. Other hydraulic engines and motors</p>
84.10	<p>Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:</p> <p>ex A. Delivery pumps fitted, or designed to be fitted, with a measuring device: — Parts</p> <p>B. Other pumps: I. For use in civil aircraft II. Other: ex (a) Pumps: — Excluding pumps for sprinklers and submersible pumps with motor attached, without ceramic or rubber lining, weighing not more than 1 000 kg each</p> <p>(b) Parts</p> <p>C. Liquid elevators of bucket, chain, screw, band and similar kinds</p>
84.11	<p>Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:</p> <p>C. Fans, blowers and the like: ex I. For use in civil aircraft: — Weighing not more than 200 kg each, excluding parts</p> <p>ex II. Other: — Weighing not more than 200 kg each, excluding parts</p>
84.15	<p>Refrigerators and refrigerating equipment (electrical and other):</p> <p>ex A. Refrigerators and refrigerating equipment (excluding parts thereof), for use in civil aircraft: — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof</p> <p>C. Other: ex I. Refrigerators of a capacity of more than 340 litres: — Weighing more than 200 kg each</p>

CCT heading No	Description
84.15 (cont'd)	<p>C. ex II. Other:</p> <ul style="list-style-type: none"> — Excluding equipment mounted on a common base or with interdependent elements, for freezers and cupboards and other items of furniture imported with their own freezing equipment weighing not more than 200 kg, and parts thereof
84.17	<p>Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:</p> <p>ex A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <ul style="list-style-type: none"> — Parts <p>ex B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radioactive waste or for the recycling of irradiated nuclear fuels (Euratom):</p> <ul style="list-style-type: none"> — Parts <p>C. Heat exchange units:</p> <p>ex I. For use in civil aircraft:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>D. Percolators and other appliances for making coffee and other hot drinks:</p> <p>ex I. Electrically heated:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>E. Medical and surgical sterilizing apparatus:</p> <p>ex I. Electrically heated:</p> <ul style="list-style-type: none"> — Parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts <p>F. Other:</p> <p>ex I. Water heaters, non-electric:</p> <ul style="list-style-type: none"> — For domestic use <p>ex II. Other:</p> <ul style="list-style-type: none"> — Parts
ex 84.20	<p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds:</p> <ul style="list-style-type: none"> — Weighing machines, including automatic and semi-automatic balances, weighing not more than 250 kg each, excluding parts thereof
84.22	<p>Lifting, handling, loading or unloading machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23:</p> <p>ex A. Machines and apparatus (excluding parts thereof), for use in civil aircraft:</p> <ul style="list-style-type: none"> — Excluding winches and jacks <p>B. Other:</p> <p>ex I. Machinery and mechanical appliances specially designed for dealing with highly radioactive substances (Euratom):</p> <ul style="list-style-type: none"> — Excluding winches, hoists and pulley tackle, and all parts thereof <p>ex II. Self-propelled cranes on wheels, not capable of running on rails:</p> <ul style="list-style-type: none"> — Excluding parts

CCT heading No	Description
84.22 (cont'd)	<p>B. ex III. Rolling-mill machinery; roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs:</p> <ul style="list-style-type: none"> — Excluding parts <p>ex IV. Other:</p> <ul style="list-style-type: none"> — Excluding winches, hoists and pulley tackle, jacks for vehicles and all parts thereof
ex 84.24	<p>Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors), lawn and sports ground rollers:</p> <ul style="list-style-type: none"> — Mould boards and ploughshares, excluding those of cast iron and steel, slades, discs, skim coulters, blade-shaped and disc-shaped coulters, for ploughs; teeth for cultivators and scarifiers, discs for sprayers; weeding, ridging and furrowing implements, for weeding machines
ex 84.27	<p>Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like:</p> <ul style="list-style-type: none"> — Continuous crushing and stalk-removing machines and presses for grapes excluding parts thereof
84.31	<p>Machinery for making or finishing cellulosic pulp, paper or paperboard:</p> <p>A. For making paper or paperboard</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding ruling machines weighing not more than 2 000 kg each
84.36	<p>Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines</p>
84.37	<p>Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:</p> <p>ex A. Weaving machines:</p> <ul style="list-style-type: none"> — Non-automatic and automatic machines weighing not more than 2 500 kg each and excluding automatic machines for cotton <p>ex B. Knitting machines:</p> <ul style="list-style-type: none"> — Flat <p>ex C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net:</p> <ul style="list-style-type: none"> — Machines weighing not more than 2 500 kg each
ex 84.38	<p>Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):</p> <ul style="list-style-type: none"> — excluding continuous spinning machines (grooved beams weighing not more than 2,5 kg each; spindles, pressure cylinders, and shafts and tension pulleys for driving belts for spindles, with ball, roller or needle bearings); toothed iron or steel bands for card clothing; extruding nipples of precious metal
84.40	<p>Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:</p>

CCT heading No	Description
84.40 (cont'd)	<p>B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:</p> <p>ex I. Electrically operated:</p> <ul style="list-style-type: none"> — For clothes-washing, excluding parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — For clothes-washing, excluding parts <p>ex C. Other:</p> <ul style="list-style-type: none"> — Clothes-washing machines, excluding parts — Machinery for dyeing textile yarns, excluding parts
84.45	<p>Machine-tools for working metal, or metal carbides, not being machines falling within heading No 84.49 or 84.50:</p> <p>C. Other machine-tools:</p> <p>I. Lathes:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Parallel lathes, weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Parallel lathes, weighing not more than 2 000 kg each <p>III. Planing machines:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Weighing not more than 2 000 kg each <p>IV. Shaping machines, sawing machines and cutting-off machines, broaching machines and slotting machines:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Shaping machines and sawing machines weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Shaping machines and sawing machines weighing not more than 2 000 kg each <p>V. Milling machines and drilling machines:</p> <p>ex (a) Automated by coded information:</p> <ul style="list-style-type: none"> — Drilling machines weighing not more than 2 000 kg each <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Drilling machines weighing not more than 2 000 kg each <p>VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:</p> <p>(a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter:</p> <p>ex 1. Automated by coded information:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>(b) Other:</p> <p>ex 1. Automated by coded information:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Saw-sharpening machines weighing not more than 2 000 kg each

CCT heading No	Description
ex 84.47	<p>Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49:</p> <p>— Excluding hydraulic presses weighing not more than 2 000 kg each</p>
84.51	<p>Typewriters, other than typewriters incorporating calculating mechanisms; cheque writing machines:</p> <p>A. Typewriters</p>
ex 84.56	<p>Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand:</p> <p>— Grinders weighing not more than 5 000 kg each; granulators and crushers, with or without selector sieves, weighing not more than 5 000 kg each; fixed or moveable cement-mixers weighing not more than 2 000 kg each; excluding parts of the machinery mentioned</p>
84.59	<p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:</p> <p>ex A. For the manufacture of the products mentioned in subheading 28.51 A (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>ex C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radioactive metal oxides, sheathing) (Euratom):</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p> <p>.E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <p>— Hydraulic presses weighing not more than 5 000 kg each and presses with mechanical transmission weighing not more than 1 000 kg each, excluding parts thereof</p>
ex 84.60	<p>Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials:</p> <p>— Moulds for machine work</p>
84.61	<p>Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves</p>
ex 84.62	<p>Ball, roller or needle roller bearings:</p> <p>— Bearings with row of balls, in which balls are not detachable manually, or in which the row of balls is not separable, or in which the faces of the two rings are aligned in the same plane, of which the external diameter is more than 36 mm but not more than 72 mm; excluding parts</p>
84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>ex A. For use in civil aircraft:</p> <p>— Reduction gears, step-up gears and speed variators</p> <p>B. Other:</p> <p>— ex II. Other:</p> <p>— Reduction gears, step-up gears and speed variators</p>

CCT heading No	Description
85.01	<p>Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>ex A. The following goods, for use in civil aircraft:</p> <p>Generators, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>Electric motors of an output of not less than 0,75 kW but less than 150 kW:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary or static converters (excluding rectifiers) and other motors, weighing not more than 100 kg each; transformers</p> <p>B. Other machines and apparatus:</p> <p>I. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>(a) Synchronous motors of an output of not more than 18 watts</p> <p>ex (b) Other:</p> <p>— Asynchronous three-phase motors; single-phase motors; generators, rotary converters and other motors, weighing not more than 100 kg each</p> <p>ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <p>— Transformers, rectifiers and rectifying apparatus, inductors: weighing more than 500 kg each, static converters, excluding rectifiers, weighing not more than 100 kg each</p>
ex 85.03	<p>Primary cells and primary batteries:</p> <p>— Dry</p>
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>A. Electric instantaneous or storage water heaters and immersion heaters:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>B. Electric soil heating apparatus and electric space heating apparatus:</p> <p>I. For use in civil aircraft (excluding parts)</p> <p>ex II. Other:</p> <p>— Excluding parts</p> <p>D. Electric smoothing irons</p> <p>E. Electro-thermic domestic appliances:</p> <p>I. Electric cooking stoves, ranges, ovens and food warmers (excluding parts thereof), for use in civil aircraft</p> <p>ex II. Other:</p> <p>— Hot plates, cooking stoves, ranges, and similar cooking appliances for domestic use</p>
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex A. Apparatus for carrier-current line systems:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p> <p>ex B. Other:</p> <p>— Telephonic apparatus, including parts for telephone sets and receivers</p>

CCT heading No	Description
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — Non-automatic make-and-break switches, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Automatic make-and-break switches, circuit-breakers and contactors — Parts <p>ex B. Resistors, fixed or variable (including potentiometers), other than heating resistors:</p> <ul style="list-style-type: none"> — Variable resistors, weighing not more than 2 kg each, other than of ceramic materials or glass, and those weighing more than 500 kg each — Parts <p>D. Switchboards and control panels</p>
85.20	<p>Electric filament lamp and electric discharge lamps (including infra-red and ultra-violet lamps); arc lamps:</p> <p>A. Filament lamps for lighting</p> <p>II. Other</p> <p>ex B. Other lamps:</p> <ul style="list-style-type: none"> — For lighting <p>ex C. Parts:</p> <ul style="list-style-type: none"> — For electric lamps for lighting
85.23	<p>Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:</p> <p>ex A. Ignition wiring sets and wiring sets, for use in civil aircraft:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding coaxial cable <p>ex B. Other:</p> <ul style="list-style-type: none"> — With metallic armouring or sheathing, whether or not covered with other materials, excluding coaxial cable and submarine cable
89.01	<p>Ships, boats and other vessels not falling within any of the following headings of this Chapter:</p> <p>ex A. Warships:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding air-cushion vehicles <p>B. Other:</p> <p>ex I. Sea-going vessels:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations <p>II. Other:</p> <p>ex (a) Weighing 100 kg or less each:</p> <ul style="list-style-type: none"> — Mechanically propelled, excluding: air-cushion vehicles; vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations

CCT heading No	Description
89.01 (cont'd)	<p>B. II. ex (b) Other:</p> <ul style="list-style-type: none"> — Mechanically propelled, of a gross tonnage not exceeding 4 000 tonnes, excluding: air-cushion vehicles, vessels designed exclusively for sporting purposes, acquired by legally constituted nautical associations or by members thereof; vessels acquired, for their service, by pilots' corporations
ex 90.03	<p>Frames and mountings and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:</p> <ul style="list-style-type: none"> — Excluding those of gold
ex 90.04	<p>Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protecting or other:</p> <ul style="list-style-type: none"> — Excluding those with frames of gold or plated metals or gold-plated or gilt and engineers' protective spectacles
90.16	<p>Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, drawing sers, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:</p> <p>ex A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like:</p> <ul style="list-style-type: none"> — Set-squares, rulers, protractors and French curves — Cases of drawing instruments, lengthening bars of compasses, compasses, mathematical drawing pens and the like
90.24	<p>Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven draught regulators), not being articles falling within heading No 90.14:</p> <p>ex A. For use in civil aircraft:</p> <ul style="list-style-type: none"> — Manometers <p>B. Other:</p> <ul style="list-style-type: none"> — Manometers
90.28	<p>Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:</p> <p>A. Electronic instruments and apparatus:</p> <p>ex I. For use in civil aircraft:</p> <ul style="list-style-type: none"> — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters <p>ex II. Other:</p> <p>(b) Other:</p> <ul style="list-style-type: none"> — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters <p>B. Other:</p> <p>ex I. For use in civil aircraft:</p> <ul style="list-style-type: none"> — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters <p>ex II. Other:</p> <ul style="list-style-type: none"> — Non-recording galvanometers, with thermal scale, ammeters, voltmeters and wattmeters
91.04	<p>Other clocks:</p> <p>ex A. Electric or electronic:</p> <ul style="list-style-type: none"> — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight <p>ex B. Other:</p> <ul style="list-style-type: none"> — For standing or suspending: assembled, weighing more than 500 g; unassembled, regardless of weight

CCT heading No	Description
92.12	<p>Gramophone records, and other sound or similar recordings; 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:</p> <p>B. Recorded:</p> <p>I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes:</p> <p>(b) Other</p> <p>II. Other:</p> <p>(a) Records:</p> <p>2. Other</p> <p>(b) Other recording media (tapes, wires, strips and like articles):</p> <p>1. Magnetically recorded for the scoring of cinematograph film</p> <p>ex 2. Other:</p> <p>— Excluding those for language teaching</p>
94.01	<p>Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, and parts thereof:</p> <p>ex A. Chairs and other seats, not leather covered (excluding parts thereof), for use in civil aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>B. Other:</p> <p>ex I. Specially designed for aircraft:</p> <p>— Excluding those of wood, iron or steel</p> <p>ex II. Other:</p> <p>— Excluding those of wood, iron or steel, wicker and other vegetable materials</p>
94.03	<p>Other furniture and parts thereof:</p> <p>ex A. Furniture (excluding parts thereof), for use in civil aircraft:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p> <p>ex B. Other furniture:</p> <p>— Of base metal</p> <p>— Of wood, carved, veneered, waxed, polished or varnished, turned, with mouldings, painted and covered with any materials other than leather or imitations thereof or fabrics containing silk and man-made textile fibres</p> <p>— Of wood, inlaid, lacquered, gilt, with appliqué work of fine wood, decorated with metal or other materials and covered with leather and imitations thereof or with fabrics containing silk and man-made textile fibres</p> <p>— Of other materials, other than wicker and other vegetable materials</p>
98.01	<p>Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</p> <p>ex A. Blanks and moulds:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p> <p>ex B. Buttons, studs, cuff-links and press-fasteners and parts thereof:</p> <p>— Excluding cuff-links, collar-studs and shirt-studs and other such articles of faience, glass, silk or other textile fibres</p>

CCT heading No	Description
98.03	<p>Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencil and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05:</p> <p>ex A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils): — Stylograph pens and ball-point pencils</p> <p>ex B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders: — Stylograph pens and ball-point pencils</p> <p>C. Parts and fittings: ex I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section: — Of stylograph pens and ball-point pencils</p> <p>ex II. Other: — Of stylograph pens and ball-point pencils</p>
ex 98.08	<p>Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes: — Ribbons on reels, for immediate use</p>
98.10	<p>Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:</p> <p>ex A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm: — Neither gilt, nor silvered, nor of rolled precious metal</p> <p>ex B. Other: — Neither gilt, nor silvered, nor of rolled precious metal, nor of precious metal</p>
ex 98.12	<p>Combs, hair-slides and the like: — Of artificial plastic materials and of vulcanite</p>

ANNEX VIII B

List provided for in Articles 12 and 14

CCT heading No.	Description
40.14	Other articles of unhardened vulcanized rubber A. Articles for technical uses, for use in civil aircraft (a) B. Other: I. Of expanded foam or sponge rubber II. Other
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.01	Men's and boys' outer garments
61.02	Women's, girls' and infants' outer garments
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: A. 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 B. Other apparatus C. Parts: I. Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus falling within subheading 85.15 B I and for use in civil aircraft II. Other: (a) Cabinets and cases (b) Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm ex (c) Other: — except for units with syntonization of the entry radiofrequency imported by Portuguese manufacturers of television reception apparatus used in the manufacture of such apparatus or for use as spare parts for exports for the repair of machines that they manufacture — excluding input radio-frequency tuning units imported by Portuguese manufacturers of television receivers for use in the manufacture of such receivers or for use as spare parts for exports for repairs to receivers manufactured by them

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

ANNEX IX

List provided for in Article 13 (2)

CCT heading No	Description	Basic duty (%)
ex 34.02	Organic surface-active agents, surface-active preparations, and washing preparations, whether or not containing soap: — Sodium dodecan-1-yl sulphate — Triethanolamine dodecan-1-yl sulphate — Sulphonic acid, sodium alkylbenzenesulphonate and ammonium alkylbenzenesulphonate — Mixtures and preparations of sodium sulphate, dodecan-1-yl and triethanolamine sulphate	20 20 20 20
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: Q. Foundry core binders based on synthetic resins ex X. Other: — Refractory coatings of a kind used in foundries to improve the surface of cast-iron pieces — Anti-sealing and similar preparations for boilers and for treatment of industrial refrigeration water	20 20 20
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones): C. Other: II. Aminoplasts: ex (a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — Urea, resins, modified with furfuryl alcohol, in etherified solutions, used in foundries III. Alkyds and other polyesters: ex (b) Other: — Saturated poly(ethylene terephthalate), other than black polymers, in one of the forms mentioned in Note 3 (a) and (b) to this Chapter, prepared for moulding or extrusion — Powdered, containing additives and pigments, used for thermosetting coatings or paints ex VII. Other: — Epoxy (ethoxyline) resins, powdered, containing additives and pigments, used for thermosetting coatings or paints	25 20 20 20
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins): C. Other: VII. Polyvinyl chloride: ex (a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter: — In microsuspension ex X. Copolymers of vinyl chloride with vinyl acetate: — Preparations for the moulding of gramophone records	20 20
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread, rings and discs): ex B. Other: — Patches for repairing tubes or tyres	20

CCT heading No	Description	Basic duty (%)
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber: ex A. Vulcanized rubber thread and cord, whether or not textile covered: — Thread, uncovered, of round cross-section	20
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets: ex D. Other: — Flocked paper and paperboard	25
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: ex A. Synthetic textile fibres: — Of polyesters, with a length of less than 65 mm and tenacity of more than 53 cN/tex	35
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated: ex B. Other: — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, flocked — Bonded fibre fabrics and similar bonded yarn fabrics, in the piece or simply cut to rectangular shape, weighing not less than 17 g per m ² and not more than 80 g per m ²	18 20
ex 59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: — Unimpregnated, flocked with polyvinyl chloride — Unimpregnated, other than textile-faced flocked with preparations of cellulose derivatives or of other artificial plastic materials with the exception of polyurethane	35 35
ex 59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like: — Flocked	35
ex 70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked: — Float glass, not being wired glass, other than ground but not further worked, more than 2 mm and not more than 10 mm in thickness	35
70.08	Safety glass consisting of toughened or laminated glass, shaped or not: ex B. Other: — Laminated glass for vehicles or boats	20
ex 70.13	Glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses: — Of soda glass gathered mechanically, other than cut or otherwise decorated drinking glasses, sterilizing bottles and articles of toughened glass:	10
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: B. Other sheets and plates: IV. Clad, coated or otherwise surface-treated: ex (d) Other (for example, copper-plated, artificially oxidized, lacquered, nickel-plated, varnished, clad, parkerized printed, etc.): — Coated in polyvinyl chloride.	20
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; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, or iron or steel: B. Other: ex II. Other: — Bathtubs, of sheets or plates of iron or steel not more than 3 mm in thickness, enamelled	30

CCT heading No	Description	Basic duty (%)
74.03	<p>Wrought bars, rods, angles, shapes and sections, of copper: copper wire:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Bars and rods of round cross-section, of unalloyed copper, coiled — Wire of round cross-section, of unalloyed copper 	<p>20</p> <p>20</p>
ex 83.01	<p>Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:</p> <ul style="list-style-type: none"> — Lock cases, cylinders and springs, carriers and cams, obtained by sintering 	<p>20</p>
84.10	<p>Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:</p> <p>B. Other pumps:</p> <p>II. Other:</p> <p>ex (a) Pumps:</p> <ul style="list-style-type: none"> — Centrifugal pumps, submersible, other than metering pumps 	<p>30</p>
84.12	<p>Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Other than parts 	<p>20</p>
84.15	<p>Refrigerators and refrigerating equipment (electrical and other):</p> <p>C. Other:</p> <p>ex I. Refrigerators of a capacity of more than 340 litres:</p> <ul style="list-style-type: none"> — Weighing more than 200 kg each, excluding parts <p>ex II. Other:</p> <ul style="list-style-type: none"> — Refrigerators and deep-freeze storage units of the chest or cabinet type, weighing not more than 200 kg each, excluding parts 	<p>20</p> <p>20</p>
ex 84.20	<p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better) including weight-operated counting and checking machines; weighing machine weights of all kinds:</p> <ul style="list-style-type: none"> — Electronic hopper scales or scales for discharging a pre-determined weight of material into a bag or container and other electronic instruments weighing out a constant amount, programmable, excluding parts — Electronic machines for weighing and labelling pre-packed products, excluding parts — Electronic weighbridges with capacities over 5 000 kg, excluding parts — Electronic shop scales with digital display, excluding parts — Electronic weighing machines and platforms, with digital display, other than personal weighing scales, excluding parts 	<p>20</p> <p>20</p> <p>20</p> <p>20</p> <p>20</p>
84.41	<p>Sewing machines; furniture specially designed for sewing machines; sewing machine needles:</p> <p>A. Sewing machines: furniture specially designed for sewing machines:</p> <p>ex III. Parts; furniture specially designed for sewing machines:</p> <ul style="list-style-type: none"> — Sewing machine parts, obtained by sintering 	<p>20</p>
ex 84.42	<p>Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):</p> <ul style="list-style-type: none"> — Press-cutters for hides, skins, furskins or leather, excluding parts 	<p>20</p>

CCT heading No	Description	Basic duty (%)
84.53	<p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Integrated operational digital units comprising, as a set, at least one central unit and one input and output unit, for use in industrial systems for production and distribution and use of electrical energy — Modulator/demodulator (Modem) units for data transmission 	<p>20</p> <p>20</p>
84.59	<p>Machines and mechanical appliances, having individual functions, not falling within any other heading of this chapter:</p> <p>E. Other:</p> <p>ex II. Other machines and mechanical appliances:</p> <ul style="list-style-type: none"> — Injection moulding machines, extrusion moulding machines, grinders and blow moulding machines, for the rubber and artificial plastics industry 	<p>20</p>
ex 84.62	<p>Ball, roller or needle roller bearings:</p> <ul style="list-style-type: none"> — Rings for bearings, obtained by sintering, intended for cycles 	<p>20</p>
84.63	<p>Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gearboxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:</p> <p>B. Other:</p> <p>ex II. Other:</p> <ul style="list-style-type: none"> — Plain shaft bearings, obtained by sintering: — Weighing not more than 500 g each — For gears, self-lubricating, of bronze or iron 	<p>20</p> <p>20</p>
85.01	<p>Electrical goods of the following descriptions; generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</p> <p>B. Other machines and apparatus:</p> <p>1. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Generating sets with internal combustion engines, of an output of not more than 750 kVA, including sets whose performance is not expressed in kW or kVA, weighing more than 100 kg each — AC generators, weighing more than 100 kg each and of an output of not more than 750 kVA — DC motors and generators, weighing more than 100 kg each, excluding motors and other generators whose performance is not expressed in kW or kVA — Rotary converters, weighing more than 100 kg each <p>ex II. Transformers, static converters, rectifiers and rectifying apparatus; inductors:</p> <ul style="list-style-type: none"> — Static converters, weighing more than 100 kg each, and rectifiers and rectifying apparatus, other than specially designed for welding — Three-phase transformers, without liquid dielectric, of an output of not less than 50 kVA and not more than 2 500 kVA 	<p>20</p> <p>20</p> <p>25</p> <p>20</p> <p>30</p> <p>35</p>
85.04	<p>Electric accumulators:</p> <p>B. Other:</p> <p>ex II. Other accumulators:</p> <ul style="list-style-type: none"> — Nickel-cadmium accumulators not hermetically closed 	<p>20</p>

CCT heading No	Description	Basic duty (%)
85.12	<p>Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair driers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:</p> <p>ex C. Electric hairdressing appliances (for example, hair driers, hair curlers, curling tong heaters):</p> <ul style="list-style-type: none"> — Hair driers, excluding drying hoods 	20
85.13	<p>Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Automatic electronic telephone sets, excluding parts thereof 	20
85.15	<p>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:</p> <p>A. 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:</p> <p>I. Transmitters:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Using the HF and MF bands <p>II. Transmitter-receivers:</p> <p>ex (b) Other:</p> <ul style="list-style-type: none"> — Using the VHF band — Portable mounts for VHF transmitter-receivers <p>III. Receivers, whether or not incorporating sound recorders or reproducers:</p> <p>(b) Other:</p> <p>ex 2. Other:</p> <ul style="list-style-type: none"> — Radiotelegraphic and radiotelephonic receivers using the VLF, LF, MF and HF bands 	20
ex 85.16	<p>Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields:</p> <ul style="list-style-type: none"> — Excluding equipment for railways and parts 	20
85.17	<p>Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No 85.09 or 85.16:</p> <p>ex B. Other:</p> <ul style="list-style-type: none"> — Excluding burglar, fire and similar alarms and parts 	20
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>ex A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <ul style="list-style-type: none"> — For industrial applications, other than apparatus for making connections in electrical circuits: <ul style="list-style-type: none"> — Rated at 1 000 V or more: <ul style="list-style-type: none"> — Make-and-break and isolating switches, including switches for breaking circuits under load, rated at not less than 1 kV but less than 60 kV — Fuses rated at not less than 6 kV and up to and including 36 kV, of the HT type 	35
		35

CCT heading No	Description	Basic duty (%)
87.06 (cont'd)	B. ex II. — Parts and accessories, obtained by sintering, other than parts and accessories for bodies, complete gearboxes, complete rear-axles with differentials, wheels, parts of wheels and wheel accessories, non-driving axles and disc-brake pad assemblies — Wheel-balancing weights	20 20
87.12	Parts and accessories of articles falling within heading No 87.09, 87.10 or 87.11: ex B. Other: — Toothed wheels, obtained by sintering	20
ex 90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments): — Syringes of plastic materials	20
90.28	Electrical measuring, checking, analyzing or automatically controlling instruments and apparatus: A. Electronic instruments and apparatus: II. Other: ex (b) Other: — Regulators — Checking and automatically controlling instruments used in industrial systems for the generation, distribution and use of electric power B. Other: ex II. Other: — Regulators	20 20 20

ANNEX X

List provided for in Article 16 (2)

CCT heading No	Description	Customs duties	
		Fiscal component	Protective component
17.04	Sugar confectionery, not containing cocoa: A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Esc 5/kg	Esc 12/kg
21.03	Mustard flour and prepared mustard: A. Mustard flour, in immediate packings B. Prepared mustard	13% 13%	22% 22%
22.08	Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80% vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: ex B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80% vol or higher, in containers holding: — Two litres or less — More than two litres	Esc 280 per hl of pure alcohol Esc 214 per hl of pure alcohol	Esc 2 190 per hl of pure alcohol Esc 2 256 per hl of pure alcohol
24.02	Manufactured tobacco; tobacco extracts and essences: A. Cigarettes ex B. Cigars: — With outer-wrapper leaf in tobacco ex C. Smoking tobacco: — Shredded tobacco ex D. Chewing tobacco and snuff: — Shredded tobacco ex E. Other, including agglomerated tobacco in the form of sheets or strip: — Shredded tobacco	Esc 180/kg Esc 200/kg Esc 170/kg Esc 170/kg Esc 170/kg	Free Free Free Free Free

ANNEX XI

List provided for in Article 18

CCT heading No	Description	Basic quota
40.14	Other articles of unhardened vulcanized rubber: A. Articles for technical uses, for use in civil aircraft (a) B. Other: ex I. Of expanded foam or sponge rubber — except tobacco pouches ex II. Other — except tobacco pouches	} 5 tonnes

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.

ANNEX XII

List provided for in Article 19

CCT heading No	Description	Basic duty (fixed component) (%)
17.04	<p>Sugar confectionery, not containing cocoa:</p> <p>B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>ex I. Less than 60 %</p> <p> – containing more than 10 % by weight of sucrose</p> <p>ex C. White chocolate</p> <p> – more than 10 % by weight of sucrose</p> <p>D. Other:</p> <p>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:</p> <p> (a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p> (b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p> ex 1. 5 % or more but less than 30 %</p> <p> – less than 10 %</p> <p> II. Other:</p> <p> (a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p> (b) Containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p> 1. 5 % or more but less than 10 %</p>	<p>80,43</p> <p>79,00</p> <p>82,24</p> <p>87,26</p> <p>60,05</p> <p>71,11</p>
18.06	<p>Chocolate and other food preparations containing cocoa:</p> <p>A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose:</p> <p> I. Less than 65 %</p> <p> II. 65 % or more but less than 80 %</p> <p> III. 80 % or more</p> <p>B. Ice-cream (not including ice-cream powder) and other ices:</p> <p> I. Containing no milkfats or containing less than 3 % by weight of such fats</p> <p> II. Containing by weight of milkfats:</p> <p> (a) 3 % or more but less than 7 %</p> <p> (b) 7 % or more</p> <p>C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:</p> <p> I. Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p> II. Other:</p> <p> (a) Containing no milkfats or containing less than 1,5 % by weight of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):</p> <p> 1. Less than 50 %</p> <p> 2. 50 % or more</p> <p> (b) Containing by weight of milkfats:</p> <p> 1. 1,5 % or more but less than 3 %</p> <p> 2. 3 % or more but less than 4,5 %</p> <p> 3. 4,5 % or more but less than 6 %</p> <p> 4. 6 % or more</p>	<p>51,14</p> <p>46,69</p> <p>14,00</p> <p>43,23</p> <p>45,57</p> <p>35,66</p> <p>50,19</p> <p>56,23</p> <p>54,91</p> <p>49,28</p> <p>53,36</p> <p>53,86</p> <p>48,28</p>

CCT heading No	Description	Basic duty (fixed component) (%)
19.08 (cont'd)	<p>B. III. (b) Containing 5 % or more but less than 20 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>(c) Containing 20 % or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>IV. Containing 50 % or more but less than 65 % by weight of starch:</p> <p>(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>(b) Containing 5 % or more by weight of sucrose (including invert sugar expressed as sucrose):</p> <p>1. Containing no milkfats or containing less than 1,5 % by weight of such fats</p> <p>2. Other</p> <p>V. Containing 65 % or more by weight of starch:</p> <p>(a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>(b) Other</p>	<p>79,45</p> <p>68,86</p> <p>75,73</p> <p>67,68</p> <p>74,64</p> <p>65,52</p> <p>73,76</p> <p>62,38</p> <p>71,60</p> <p>71,71</p>
21.02	<p>Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:</p> <p>C. Roasted chicory and other roasted coffee substitutes:</p> <p>II. Other</p> <p>D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:</p> <p>II. Other</p>	<p>19,00</p> <p>27,52</p>
38.19	<p>Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <p>T. D-Glucitol (sorbitol) other than that falling within subheading 29.04 C III:</p> <p>I. In aqueous solution:</p> <p>(a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>(b) Other</p> <p>II. Other:</p> <p>(a) Containing 2 % or less by weight of D-mannitol, calculated on the D-glucitol content</p> <p>(b) Other</p>	<p>12,00</p> <p>9,00</p> <p>12,00</p> <p>9,00</p>

ANNEX XIII

List provided for in Article 22 (1)

CCT heading No	Description
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips: ex D. Other: — Rose bushes — Ornamental plants
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, bleached, impregnated or otherwise prepared: A. Fresh: ex I. From 1 June to 31 October: — Roses — Carnations ex II. From 1 November to 31 May: — Roses — Carnations
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses being goods of a kind suitable for bouquets or ornamental purposes, fresh dried, dyed, bleached, impregnated or otherwise prepared, excluding the cut flowers and flower buds falling within heading No 06.03: ex B. Other: — Asparagus (<i>asparagus plumosus</i>)

ANNEX XIV

List provided for in Article 22 (3)

CCT heading No	Description
07.01	Vegetables, fresh or chilled: M. Tomatoes: ex I. From 1 November to 14 May: — from 1 December to 30 April
08.02	Citrus fruit, fresh or dried: A. Oranges: I. Sweet oranges, fresh: — from 1 November to 31 March
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat: II. Other
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol: C. Other I. Of an actual alcoholic strength by volume not exceeding 13 % vol II. Of an actual alcoholic strength by volume exceeding 13 % vol but not exceeding 15 % vol

Community Declaration concerning Article 3

The Community declares that if, after 1 January 1985 and before accession to the Community of the Kingdom of Spain, a tariff reduction is applied by Spain *vis-à-vis* the Community, such reduced duty shall be considered as the basic duty referred to in Article 3 (1).

Community Declaration concerning Articles 7 and 20

The Community declares that the schedule of reduction in customs duties applied by the Kingdom of Spain and the Portuguese Republic for the products listed in Annex II of the Treaty establishing the European Economic Community and originating in Malta takes into account the provisions concerning duty reductions of the Protocol on the customs union initialled on 22 May 1987.

Declaration by the Representative of the Federal Republic of Germany on the Definition of German nationality

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.

Declaration by the representative of the Federal Republic of Germany on the Application of the Protocol to Berlin

The Protocol shall also apply to Land Berlin provided that no statement to the contrary by the Government of the Federal Republic of Germany is addressed to the other Contracting Parties within three months of the entry into force of the Protocol.

FINANCIAL PROTOCOL
(First 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 MALTA,

of the other part,

CONSCIOUS of the need to promote the accelerated development of the Maltese economy with a view to facilitating the pursuit of the objectives of the Agreement establishing an association between the European Economic Community and Malta,

HAVE DESIGNATED as their Plenipotentiaries:

HIS MAJESTY THE KING OF THE BELGIANS:

Joseph VAN DER MEULEN,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

HER MAJESTY THE QUEEN OF DENMARK:

Niels ERSBOELL,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

THE PRESIDENT OF THE FEDERAL REPUBLIC OF GERMANY:

Ulrich LEBSANFT,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

THE PRESIDENT OF THE FRENCH REPUBLIC:

Jean-Marie SOUTOU,

Ambassador of France, Permanent Representative to the European Communities;

THE PRESIDENT OF IRELAND:

Brendan DILLON,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

THE PRESIDENT OF THE ITALIAN REPUBLIC:

Giorgio BOMBASSEI FRASCANI DE VETTOR,

Ambassador of Italy, Permanent Representative to the European Communities;

HIS ROYAL HIGHNESS THE GRAND DUKE OF LUXEMBOURG:

Jean DONDELINGER,

Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European Communities;

HER MAJESTY THE QUEEN OF THE NETHERLANDS:

E. J. KORTHALS ALTES,
Minister, Plenipotentiary, Deputy Permanent Representative to the European Communities;

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

Sir Donald MAITLAND, CMG, OBE,
Ambassador Extraordinary and Plenipotentiary, Permanent Representative to the European
Communities;

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Jean DONDELINGER,
Ambassador Extraordinary and Plenipotentiary, Permanent Representative of Luxemburg,
Chairman of the Permanent Representatives Committee;

Theodorus HIJZEN,
Director-General of External Relations of the Commission of the European Communities;

THE PRESIDENT OF THE REPUBLIC OF MALTA:

Joseph Attard KINGSWELL,
Ambassador Extraordinary and Plenipotentiary, Permanent Delegate of the Republic of
Malta to the European Economic Community,

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 cooperation, in the financing of projects designed to contribute to the economic and social development of Malta.

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 26 million units of account may be committed as follows:

- (a) 16 million units of account in the form of loans from the European Investment Bank, hereinafter called 'the bank', accorded from its own resources on the terms set out in its statute;
- (b) five million units of account in the form of loans on special terms;
- (c) five 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 2% interest rate subsidies 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 economic and social infrastructure, aimed in particular at diversifying the economic structure of Malta and, especially, at promoting its industrialization and the modernization of its agriculture, fisheries and tourist industry;
- technical cooperation as a preliminary or complement to capital projects and, as a corollary, technical cooperation 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 cooperation 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 accorded 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 accorded 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 of Malta or appropriate Maltese 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 Malta, take the form of co-financing in which, in particular, credit and development bodies and institutions of Malta, 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 cooperation:

(a) in general:

- the State of Malta;

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

- Maltese official development agencies;
- private agencies working in Malta 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 Maltese law;

- groups of producers that are nationals of Malta, and exceptionally, where no such groups exist, the producers themselves;
- scholarship holders and trainees sent by Malta under the training schemes referred to in Article 3.

Article 9

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

These objectives may be reviewed by mutual agreement to take account of changes in Malta'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 cooperation shall apply to projects and measures drawn up by Malta 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 Malta, by those referred to in Article 8 (b).

2. The Community shall appraise the requests for financing in collaboration with the State of Malta 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 Malta 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 Malta and of the Member States.

2. To promote participation by Maltese 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 Maltese firms.

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

Malta 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 accorded to a beneficiary other than the State of Malta, 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 accorded pursuant to this Protocol, Malta shall undertake to make available to debtors enjoying 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 cooperation shall be examined annually by the Association

Council which shall define, where appropriate, the general guidelines of such cooperation.

Article 17

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

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 will 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 has been 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.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne finansprotokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Finanzprotokoll gesetzt.

In witness whereof, the undersigned Plenipotentiaries have affixed their signatures below this Financial Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole financier.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo finanziario.

Ten blijkte waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Financieel Protocol hebben gesteld.

Udfærdiget i Bruxelles, den fjerde marts nitten hundrede og seksoghalvfjerds.

Geschehen zu Brüssel am vierten März neunzehnhundertsechundsiebzig.

Done at Brussels on the fourth day of March in the year one thousand nine hundred and seventy-six.

Fait à Bruxelles, le quatre mars mil neuf cent soixante-seize.

Fatto a Bruxelles, addi quattro marzo millenovecentosettantasei.

Gedaan te Brussel, de vierde maart negentienhonderd zesenzeventig.

Pour Sa Majesté le roi des Belges
Voor Zijne Majesteit de Koning der Belgen

J. van de Meulen ,

For Hendes Majestæt dronningen af Danmark

Gius Eschberg

Für den Präsidenten der Bundesrepublik Deutschland

U. Wilsdorf

Pour le président de la République française

Jean-Marie Le Pen

For the President of Ireland

Brendan Dillon

Per il Presidente della Repubblica italiana

Amintore Napolitano

Pour Son Altesse Royale le grand-duc de Luxembourg



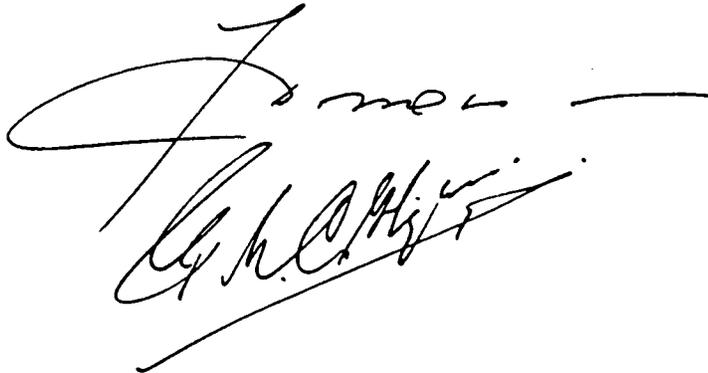
Voor Hare Majesteit de Koningin der Nederlanden



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



På Rådet for De europæiske Fællesskabers vegne,
Im Namen des Rates der Europäischen Gemeinschaften,
In the name of the Council of the European Communities,
Au nom du Conseil des Communautés européennes,
A nome del Consiglio delle Comunità europee,
Namens de Raad van de Europese Gemeenschappen,



For the President of the Republic of Malta



PROTOCOL

**on financial and technical cooperation between the European
Economic Community and the Republic of Malta**

(Second Protocol)

PROTOCOL

on financial and technical cooperation between the European Economic Community and the Republic of Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

of the one part, and

THE GOVERNMENT OF THE REPUBLIC OF MALTA,

of the other part,

CONSCIOUS of the need to promote the accelerated development of the Maltese economy with a view to facilitating the pursuit of the objectives of the Agreement establishing an association between the European Economic Community and Malta,

HAVE DECIDED to conclude this Protocol and to this end have designated as their plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Josef WEYLAND,

Ambassador Extraordinary and Plenipotentiary,

Permanent Representative of Luxembourg,

Chairman of the Permanent Representatives Committee;

Jean DURIEUX,

Special Adviser in the Directorate-General for External Relations of the Commission of the European Communities;

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Dr Paul FARRUGIA,

Ambassador Extraordinary and Plenipotentiary,

Permanent Delegate of the Republic of Malta to the European Economic Community;

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

HAVE AGREED AS FOLLOWS:

Article 1

Within the framework of the financial and technical cooperation provided for in the Agreement establishing an Association between the European Economic Community and Malta, the Community shall participate, on the terms set out in this Protocol, in the financing of measures intended to contribute to the economic and social development of Malta.

Article 2

For the purpose specified in Article 1 and for a period expiring on 31 October 1988 an aggregate amount of 29,5 million ECU may be committed as follows:

- (a) 16 million ECU in the form of loans from the European Investment Bank, hereinafter referred to as 'the Bank', made from its own resources;

- (b) 13,5 million ECU from the Community's budgetary resources, composed of:

- 3 million ECU in the form of loans on special terms,
- 10,5 million ECU in the form of grants.

Provision may be made for contributions to risk capital formation, to be charged against the amount shown in the first indent of (b); these may take the form *inter alia* of subordinated loans, conditional loans or acquisitions of holdings.

Article 3

1. The total amount fixed in Article 2 shall be used for the financing or part-financing of:

- capital projects in the fields of production and economic infrastructure, aimed in particular at diversifying the

economic structure of Malta and especially at promoting its industrialization and modernizing its agriculture,

- technical cooperation schemes that are a preliminary or a complement to capital projects drawn up by Malta,
- technical cooperation in the field of training.

2. The Community's financial contributions shall be used to cover internal and external costs necessarily incurred in carrying out approved projects or schemes (including costs in respect of studies, consulting engineers and technical assistance). 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, or by loans on special terms, or by grants, or by a combination of these three means.

2. Technical and economic cooperation shall normally be financed by grants.

Article 5

1. The amounts to be committed each year shall be distributed as evenly as possible throughout the period of application of this Protocol.

2. Any funds not committed at the end of the period referred to in Article 2 shall be used, until exhausted. In that case, the funds shall be used in accordance with the same arrangements as those laid down in this Protocol.

Article 6

1. Loans granted by the Bank from its own resources shall be made in accordance with the arrangements, conditions and procedures laid down in its statute. They shall, as regards their duration, be subject to terms established on the basis of the economic and financial characteristics of the projects for which these loans are intended, also taking into account the conditions obtaining on the capital markets on which the Bank procures its resources. The interest rate shall be determined in accordance with the Bank's practice at the time of signature of each loan contract.

2. Loans on special terms shall be granted for 40 years with 10 years' postponement of amortization and at an interest rate of 1 % per annum. The terms and arrangements for contributions to risk capital formation shall be determined on a case-by-case basis.

3. The loans may be granted through the intermediary of the State or appropriate Maltese 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 for which they are intended.

Article 7

Aid contributed by the Community for the execution of certain projects may, with the agreement of Malta, take the form of co-financing in which, in particular, credit and development bodies and institutions of Malta, 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 cooperation:

- (a) in general:
 - the State of Malta,
- (b) with the agreement of the Maltese Government, for projects or measures approved by it:
 - Maltese official development agencies,
 - private agencies working in Malta for economic and social developments,
 - undertakings carrying on their activities in accordance with industrial and business management methods and set up as legal persons within the meaning of Article 12,
 - groups of producers who are nationals of Malta, and exceptionally, where no such groups exist, the producers themselves,
 - scholarship holders and trainees sent by Malta under the training schemes referred to in Article 3.

Article 9

1. Upon the entry into force of this Protocol, the Community and Malta shall establish by mutual agreement the specific objectives of financial and technical cooperation, by reference to the priorities set by Malta's development plan.

These objectives may be reviewed by mutual agreement to take account of changes in Malta'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 cooperation shall apply to projects and schemes drawn up by Malta or by other beneficiaries approved by that country.

Article 10

1. The State of Malta or, with the agreement of its Government, the other possible beneficiaries referred to in Article 8, shall submit their requests for financial aid to the Community.

2. The Community shall appraise the requests for financing in collaboration with the competent Maltese authorities and other beneficiaries, in accordance with the objectives referred to in Article 9 (1), and shall inform them of the decisions taken on such requests.

Article 11

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

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

2. Certain rules for administering the financial aid granted by the Community will be the subject of an exchange of letters between the Commission and Malta at the conclusion of this Protocol.

Article 12

All natural and legal persons which come within the scope of the Treaty establishing the European Economic Community and all natural and legal persons of Malta may participate on equal terms in tendering procedures and other procedures for the award of contracts likely to be financed. Such legal persons formed in accordance with the law of a Member State of the EEC or of Malta must have their registered offices, their administrative head offices or their principal establishments in the territories in which the Treaty establishing the EEC is applied or in Malta; however, where only their registered offices are in those territories or in Malta, the activities of such legal persons must be effectively and continuously linked with the economy of those territories or of Malta.

Article 13

To promote participation by Maltese undertakings in the performance of works contracts, an accelerated procedure for issuing invitations to tender involving shorter time limits for the submission of tenders may be used where the works in question, because of their scale, are mainly of interest to Maltese undertakings.

This accelerated procedure may be used for invitations to tender the value of which is estimated at less than 2 million ECU.

Article 14

1. Malta shall apply to contracts awarded for the execution of projects or schemes financed by the Community fiscal and customs arrangements no less favourable than those applied *vis-à-vis* the most favoured international development organization.

2. The fiscal and customs arrangements shall be established by means of an exchange of letters between the Parties.

Article 15

Malta shall take the necessary measures to ensure that interest and all other payments due to the Community in respect of loans granted under this Protocol are exempted from any national or local tax or levy.

Article 16

Where a loan is accorded to a beneficiary other than the State of Malta, the provisions of a guarantee by the latter or of other adequate guarantees may be required by the Community as a condition of the grant of the loan.

Article 17

Throughout the duration of the loans accorded pursuant to this Protocol, Malta shall undertake to make available to debtors enjoying such loans, or to the guarantors thereof, the foreign currency necessary for the payment of interest, commission and other charges and the repayment of principal.

Article 18

The results of financial and technical cooperation may be examined within the Association Council. The latter shall establish, where appropriate, the general guidelines of such cooperation.

Article 19

One year before the expiry of this Protocol, the contracting parties shall examine what arrangements could be made for financial and technical cooperation during a possible further period.

Article 20

This Protocol shall be annexed to the Agreement establishing an association between the European Economic Community and Malta.

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

Article 21

1. This Protocol shall be subject to approval in accordance with the contracting parties' own procedures; the contracting parties shall notify each other that the procedures necessary to this end have been completed.

Article 22

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

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne Protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Εις πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Udfærdiget i Bruxelles, den fjerde december nitten hundrede og femogfirs.

Geschehen zu Brüssel am vierten Dezember neunzehnhundertfünfundachtzig.

Έγινε στις Βρυξέλλες, στις τέσσερις Δεκεμβρίου χίλια εννιακόσια ογδόντα πέντε.

Done at Brussels on the fourth day of December in the year one thousand nine hundred and eighty-five.

Fait à Bruxelles, le quatre décembre mil neuf cent quatre-vingt-cinq.

Fatto a Bruxelles, addì quattro dicembre millenovecentoottantacinque.

Gedaan te Brussel, de vierde december negentienhonderd vijfentachtig.

For Rådet for De europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

A handwritten signature in black ink, consisting of a stylized first name and a surname, possibly 'P. Fanning'.

For republikken Maltas regering

Für die Regierung der Republik Malta

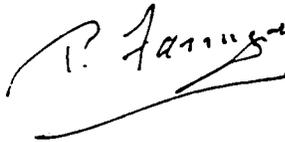
Για την Κυβέρνηση της Δημοκρατίας της Μάλτας

For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

A handwritten signature in black ink, clearly legible as 'P. Fanning'.

PROTOCOL
**on financial and technical cooperation between the European
Economic Community and Malta**
(Third Protocol)

PROTOCOL

on financial and technical cooperation between the European Economic Community and Malta

THE COUNCIL OF THE EUROPEAN COMMUNITIES,
of the one part, and

THE GOVERNMENT OF THE REPUBLIC OF MALTA,
of the other part,

ANXIOUS to promote the development of the Maltese economy and the objectives of the Agreement establishing an Association between the European Economic Community and Malta,

HAVE DECIDED to conclude this Protocol and to this end have designated as their Plenipotentiaries:

THE COUNCIL OF THE EUROPEAN COMMUNITIES:

Francisco FERNANDEZ ORDOÑEZ,

Minister for Foreign Affairs of the Kingdom of Spain,
President-in-Office of the Council of the European Communities,

Abel MATUTES,
Member of the Commission of the European Communities,

THE GOVERNMENT OF THE REPUBLIC OF MALTA:

Dr U. MIFSUD BONNICI,
Minister for Education, Culture and Environment,

WHO, having exchanged their Full Powers, found in good and due form,

HAVE AGREED AS FOLLOWS:

Article 1

Within the framework of the financial and technical cooperation provided for in the Agreement establishing an Association between the European Economic Community and Malta, the Community shall participate, on the terms set out in this Protocol, in the financing of measures intended to contribute to the economic and social development of Malta.

(c) ECU 2 500 000 from the Community's budgetary resources, in the form of contributions to risk capital formation.

2. The loans referred to in paragraph 1 (a) shall carry a 1,5 % interest rate subsidy financed by means of the funds referred to in paragraph 1 (b).

Article 2

1. For the purposes specified in Article 1, and for a period expiring on 31 October 1993, an aggregate amount of ECU 38 million may be committed as follows:

(a) ECU 23 million in the form of loans from the European Investment Bank, hereinafter referred to as 'the Bank', made from its own resources;

(b) ECU 12 500 000 from the Community's budgetary resources, in the form of grants;

3. The risk capital referred to in paragraph 1 (c) shall contribute to the cooperation objectives and operations defined in Article 3, in particular those indicated in the first indent of paragraph 2 of that Article.

It shall be used primarily to make equity capital or the like available to Maltese private undertakings, public undertakings and undertakings with State participation, in particular those with which natural or legal persons who are nationals of a Community Member State are associ-

ated. It may be used under the same conditions to finance specific studies for the preparation and development of such undertakings' projects and to assist such undertakings in their starting-up period.

It shall be granted and administered by the Bank and may take the form of :

- (a) subordinated loans, where repayment and payment of any interest will not be made until other bank claims have been settled ;
- (b) conditional loans, where repayment or duration will depend on the fulfilment of conditions specified at the time when the loan is granted ;
- (c) acquisition of temporary minority holdings on behalf of the Community in the capital of undertakings established in Malta ;
- (d) finance for the acquisition of holdings, in the form of conditional loans granted to Malta or, with the Maltese Government's agreement, to Maltese undertakings, either directly or through the intermediary of Maltese financial institutions.

Article 3

1. The total amount fixed in Article 2 shall be used primarily for the financing or part-financing of cooperation projects or operations aimed at strengthening the economic links between the Community and Malta in their mutual interest by developing cooperation in the fields of industry, training and research, technology, commerce and other services. Economic infrastructure and capital projects which are complementary to the above operations may also be financed.
2. Priority shall be given to those of the eligible projects and operations having the following aims :
 - in the industrial and service sectors, promotion of joint ventures between firms from the Community Member States and Maltese firms, direct contacts, exchange of information, promotion of investment and private-sector capital flows, and support for small and medium-sized enterprises, including craft businesses, in order to promote employment,
 - in the field of science and technology, expansion of Malta's training and research capability and the establishment or development of links between Maltese and European private and public sector training and research institutions,
 - in the trade sector, diversification and promotion of exports and organization of contacts between Maltese firms and firms from the Community Member States,
 - in the priority areas referred to above, practical training schemes linked to projects or operations in firms and research institutions.

3. The Community's financial contributions shall be used to cover internal and external costs necessarily incurred in carrying out approved projects or schemes (including costs in respect of studies, consultants and technical assistance). They may not be used 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 (2), or by risk capital, or by grants, or by a combination of these means.
2. Technical and economic cooperation shall normally be financed by grants.

Article 5

1. The amounts to be committed each year shall be as far as possible distributed throughout the period of application of this Protocol.
2. Any funds not committed at the end of the period referred to in Article 2 (1) shall be used until exhausted in accordance with the arrangements laid down in this Protocol.

Article 6

1. Loans granted by the Bank from its own resources shall be made in accordance with the arrangements, conditions and procedures laid down in its statute. They shall, as regards their duration, be subject to terms established on the basis of the economic and financial characteristics of the projects for which these loans are intended, also taking into account the conditions obtaining on the capital markets on which the Bank procures its resources. The interest rate shall be determined in accordance with the Bank's practice at the time of signature of each loan contract, subject to the interest rate subsidy referred to in Article 2 (2).
2. The terms and arrangements for contributions to risk capital formation shall be determined on a case-by-case basis.
3. Aid from the Community's budget resources, other than that in the form of interest rate subsidies for loans from the Bank or that intended for risk capital operations, shall be granted and administered by the Commission.
4. The funds referred to in Article 2 may be granted through the intermediary of the State or appropriate Maltese bodies, on condition that they allocate 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 and operations for which they are intended.

Article 7

Aid contributed by the Community for the execution of certain projects may, with the agreement of Malta, take the form of cofinancing in which, in particular, credit and development bodies and institutions of Malta, 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 cooperation :

(a) in general :

— the State of Malta ;

(b) with the agreement of the Maltese Government, for projects or operations approved by it :

- official Maltese development agencies,
- private agencies working in Malta for economic and social development,
- undertakings carrying on their activities in accordance with industrial and business management methods and set up as legal persons within the meaning of Article 12,
- groups of producers who are nationals of Malta and, exceptionally, where no such groups exist, the producers themselves,
- scholarship holders and trainees sent by Malta under the training schemes referred to in Article 3.

Article 9

1. With a view to making optimum use of the instruments and means provided for in this Protocol and achieving the objectives laid down in Article 3, the Community and Malta shall, by mutual agreement on the basis of information provided by Malta, draw up an indicative programme committing both parties and determining the specific objectives of financial and technical cooperation, the priority sectors for intervention and the action programmes envisaged.

2. The indicative programme may be reviewed by mutual agreement to take account of any changes in Malta's economic situation or in the objectives and priorities laid down by its development plan.

3. The Community and Malta shall continue their exchanges of views within the appropriate bodies and shall, at least once during the period of implementation of this Protocol and at the latest before the end of the third year following its entry into force, make an assessment of the implementation of the indicative programme.

Article 10

1. Within the framework laid down in accordance with Article 9, the State of Malta or, with the agreement of its Government, the other possible beneficiaries referred to

in Article 8, shall submit their requests for financial aid to the Community.

2. The Community shall appraise the requests for financing in collaboration with the competent Maltese authorities and other beneficiaries, in accordance with the objectives referred to in Article 9, and shall inform them of the decisions taken on such requests.

Article 11

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

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

2. The projects and action programmes shall be the subject of appropriate evaluation, the outcome of which shall be communicated to both parties, which shall take appropriate measures by mutual agreement.

3. Certain rules for administering the financial aid granted by the Community shall be the subject of an Exchange of Letters or a Framework Agreement between the Commission and Malta upon conclusion of this Protocol.

Article 12

1. All natural and legal persons falling within the scope of the Treaty establishing the European Economic Community and all natural and legal persons of Malta may participate on equal terms in tendering procedures and other procedures for the award of contracts likely to be financed. Any such legal person formed in accordance with the law of a Member State of the European Economic Community or of Malta must have its registered office, its administrative head office or its principal establishment in the territories in which the EEC Treaty is applied or in Malta ; however, where only its registered office is in the said territories or in Malta, the activities of such legal person must be effectively and continuously linked with the economy of those territories or of Malta.

2. In agreement with Malta, natural and legal persons who are nationals of developing countries associated with the Community by comprehensive cooperation or association agreements may exceptionally, on a case-by-case basis, be authorized by the Community to participate in the operations referred to in paragraph 1 which are financed by the Community. The eligibility of such natural or legal persons shall be assessed, *mutatis mutandis*, on the terms set out in paragraph 1.

Article 13

To promote participation by Maltese undertakings in the performance of contracts and to ensure the rapid and effective implementation of projects and operations financed from resources administered by the Commission :

1. An accelerated procedure for issuing invitations to tender involving shorter time limits for the submission of tenders may be used by Malta in agreement with the Commission for works contracts which, because of their scale, are mainly of interest to Maltese undertakings.

The organization of this accelerated procedure shall not rule out the possibility of issuing an international invitation to tender where it appears that the nature of the works to be carried out or the usefulness of widening participation justifies recourse to international competition.

2. In urgent cases or where the nature, small scale or particular characteristics of certain works or supplies so warrant, Malta may exceptionally, in agreement with the Commission, authorize the placing of contracts following restricted invitations to tender, the conclusion of contracts following restricted invitations to tender, the conclusion of contracts by direct agreement and the performance of contracts through public works departments.

The procedures referred to in points 1 and 2 may be used for operations with an estimated cost of less than ECU 3 million.

Article 14

1. Malta shall apply to contracts awarded for the execution of projects or schemes financed by the Community fiscal and customs arrangements no less favourable than those applied *vis-à-vis* the most favoured State or the most favoured international development organization.

2. The content of the arrangements referred to in paragraph 1 shall be established by means of an exchange of letters between the Parties.

Article 15

Malta shall take the necessary measures to ensure that interest and all other payments due to the Bank in respect of transactions concluded under this Protocol are exempted from any national or local tax or levy.

Article 16

Where a loan is accorded to a beneficiary other than the State of Malta, the provision of a guarantee by the latter or of other adequate guarantees shall be required by the Bank as a condition of the grant.

Article 17

Throughout the duration of the loans and risk capital operations provided for in Article 2, Malta shall undertake to:

- (a) place at the disposal of the beneficiaries or of their guarantors the currency necessary for the payment of interest and commission and amortization of loans and risk capital aid guaranteed for the implementation of operations on its territory;
- (b) make available to the Bank the foreign currency necessary for the transfer of all sums received by it in national currency which represent the net revenue and proceeds from transactions involving the acquisition by the Community of holdings in the capital of companies or firms.

Article 18

The results of financial and technical cooperation may be examined within the Association Council which shall establish, where appropriate, the general guidelines for such cooperation.

Article 19

One year before the expiry of this Protocol, the Contracting Parties shall examine what arrangements could be made for financial and technical cooperation during a possible further period.

Article 20

This Protocol shall be annexed to the Agreement establishing an Association between the European Economic Community and Malta.

Article 21

1. This Protocol shall be subject to approval in accordance with the Contracting Parties' own procedures; the Contracting Parties shall notify each other that the procedures necessary to this end have been completed.

2. The Protocol shall enter into force on the first day of the second month following the date on which the notifications provided for in paragraph 1 have been given.

Article 22

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

En fe de lo cual, los plenipotenciarios abajo firmantes suscriben el presente Protocolo.

Til bekræftelse heraf har undertegnede befuldmægtigede underskrevet denne protokol.

Zu Urkund dessen haben die unterzeichneten Bevollmächtigten ihre Unterschriften unter dieses Protokoll gesetzt.

Εις πίστωση των ανωτέρω, οι υπογεγραμμένοι πληρεξούσιοι έθεσαν τις υπογραφές τους στο παρόν πρωτόκολλο.

In witness whereof the undersigned Plenipotentiaries have signed this Protocol.

En foi de quoi, les plénipotentiaires soussignés ont apposé leurs signatures au bas du présent protocole.

In fede di che, i plenipotenziari sottoscritti hanno apposto le loro firme in calce al presente protocollo.

Ten blijke waarvan de ondergetekende gevolmachtigden hun handtekening onder dit Protocol hebben gesteld.

Em fé do que os plenipotenciários abaixo-assinados apuseram as suas assinaturas no final do presente protocolo.

Hecho en Bruselas, a veinte de marzo de mil novecientos ochenta y nueve.

Udfærdiget i Bruxelles, den tyvende marts nitten hundrede og niogfirs.

Geschehen zu Brüssel am zwanzigsten März neunzehnhundertneunundachtzig.

Έγινε στις Βρυξέλλες, στις είκοσι Μαρτίου χίλια εννιακόσια ογδόντα εννέα.

Done at Brussels on the twentieth day of March in the year one thousand nine hundred and eighty-nine.

Fait à Bruxelles, le vingt mars mil neuf cent quatre-vingt-neuf.

Fatto a Bruxelles, addi venti marzo millenovecentottantanove.

Gedaan te Brussel, de twintigste maart negentienhonderd negentachtig.

Feito em Bruxelas, em vinte de Março de mil novecentos e oitenta e nove.

Por el Consejo de las Comunidades Europeas

For Rådet for De Europæiske Fællesskaber

Für den Rat der Europäischen Gemeinschaften

Για το Συμβούλιο των Ευρωπαϊκών Κοινοτήτων

For the Council of the European Communities

Pour le Conseil des Communautés européennes

Per il Consiglio delle Comunità europee

Voor de Raad van de Europese Gemeenschappen

Pelo Conselho das Comunidades Europeias

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end. Below the signature is a faint, circular official stamp or seal, which is mostly illegible due to fading.

Por el Gobierno de la República de Malta

For regeringen for Republikken Malta

Für die Regierung der Republik Malta

Για την κυβέρνηση της Δημοκρατίας της Μάλτας

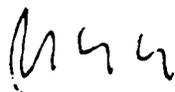
For the Government of the Republic of Malta

Pour le gouvernement de la république de Malte

Per il governo della Repubblica di Malta

Voor de Regering van de Republiek Malta

Pelo Governo da República de Malta

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

DECISION No 1/72 OF THE COUNCIL OF ASSOCIATION

laying down the rules of procedure of the Council of Association and establishing the Committee of Association and the Customs Co-operation Committee

THE COUNCIL OF ASSOCIATION,

HAVING REGARD to the Agreement establishing an Association between the European Economic Community and Malta and in particular Article 12 (3) and Article 14 (3) thereof,

HAS DECIDED :

Article 1

The rules of procedure of the Council of Association are hereby adopted. These rules of procedure shall be annexed to this decision and form an integral part thereof.

Article 2

A Committee of Association shall be established to assist the Council of Association to carry out its tasks.

Article 3

A Customs Co-operation Committee shall be established, to operate under the authority of the Committee of Association, with the specific task of ensuring administrative co-operation between the Contracting Parties with regard to the correct and uniform implementation of the customs provisions of the Agreement.

Article 4

The composition, tasks and operation of these Committees shall be laid down in the rules of procedure of the Council of Association.

Done at Luxembourg, on 24 April 1972

By the Council of Association

The President

Gaston THORN

The Secretaries

J. MILJS

A. SANT

ANNEX

RULES OF PROCEDURE OF THE COUNCIL OF ASSOCIATION

Article 1

The Council of Association shall meet at ministerial level at least once every year.

Apart from the meetings provided for in the preceding paragraph, the Council of Association shall meet at the level of the representatives of the members of the Council of Association.

The representative of a member of the Council of Association shall have the rights of a full member.

Article 2

The Office of President of the Council of Association shall be held in rotation for a duration of six months by a member of the Council of the European Communities and a member of the Maltese Government.

The first term of office of the President may be curtailed by decision of the Council of Association.

Article 3

Meetings of the Council of Association shall take place where the meetings of the Council of the European Communities are usually held.

The date of the meetings shall be fixed by the President of the Council of Association, after consultation with the members.

Article 4

The members of the Council of Association may be accompanied by officials to assist them. The President shall be informed of the composition of each delegation before the beginning of each meeting.

Article 5

Unless otherwise decided, the meetings of the Council of Association shall not be open to the public. Entry to meetings of the Council shall be subject to production of a pass.

Article 6

Decisions on urgent matters may be taken by the Council of Association by means of a vote by correspondence provided such a procedure is acceptable both to the Community and Malta.

Article 7

All communications from the President as provided for in these rules of procedure shall be addressed to the members of the Council of the European Communities, to the General Secretariat of the Council and to the General Secretariat of the Commission and also to the Permanent Delegation of Malta to the European Communities.

Article 8

The provisional agenda for each meeting shall be drawn up by the President. It shall be sent to the persons and institutions referred to in the preceding Article not less than fifteen days before the beginning of the meeting.

The provisional agenda shall include those items in respect of which a request for their inclusion has reached the President not less than twenty-one days before the beginning of the meeting.

The only items which may appear in the provisional agenda are those in respect of which the relevant documentation is transmitted to the persons and institutions referred to in the preceding Article not later than on the date of dispatch of the agenda.

The agenda shall be adopted by the Council of Association at the beginning of each meeting. An item other than those appearing on the provisional agenda may be included in the agenda with the agreement of both the Community and Malta.

Article 9

Minutes shall be kept of each meeting and shall include a summary of conclusions adopted by the Council of Association on the basis of a brief account of the discussions drawn up by the President.

After their approval by the Council of Association the minutes shall be signed by the President in office and by the Secretaries of the Council of Association and shall be kept in the archives of the Council of Association. A copy of the minutes shall be forwarded to the persons and institutions referred to in Article 7.

Article 10

The official languages of the Council of Association shall be Dutch, English, French, German and Italian.

Unless otherwise decided, the Council of Association shall deliberate on the basis of documents prepared in these five languages.

Any member of the Council of Association may object to the discussion of a text proposed during a meeting, if such text is not made available in one of the five languages which he specifies.

Article 11

Acts adopted by the Council of Association shall bear the signature of the President.

Article 12

Recommendations and decisions of the Council of Association within the meaning of Article 12 of the Agreement shall bear the title of "recommendation" or "decision", followed by a serial number and a description of their subject matter.

Article 13

All recommendations and decisions within the meaning of Article 12 of the Agreement shall be divided into articles.

The acts referred to in the above paragraph shall be concluded with the words "Done at on", the date to be inserted being the date on which they are adopted by the Council of Association.

Recommendations and decisions of the Council of Association shall be communicated to the persons and institutions referred to in Article 7.

Article 14

The Committee of Association shall be instructed to assist the Council of Association in carrying out its tasks, preparing discussions, examining any matter entrusted to it by the Council of Association, and in general, ensuring the continuity of co-operation required for the smooth operation of the Agreement.

The Committee of Association shall be composed of representatives of the members of the Council of Association.

The office of President and the Secretariat of this Committee shall be held under the same conditions and subject to the same rules of rotation as those of the Council of Association.

Article 15

The tasks of the Secretariat shall be carried out jointly by an official of the Community and an official of the Maltese Government.

Article 16

The Customs Co-operation Committee shall be instructed to undertake administrative co-operation for the correct and uniform implementation of the provisions of the Protocol annexed to the Association Agreement, and to carry out such other duties in the customs field as might be entrusted to it by the Committee of Association.

It shall be composed both of customs experts of the Member States and officials of the Commission whose duties include dealing with customs matters, and of Maltese customs experts. The meetings of this Committee shall be presided by the staff of the Commission.

The Customs Co-operation Committee shall keep the Committee of Association regularly informed of all its work and shall submit in advance the agendas for its meetings to the Committee of Association. This shall be done through the Secretariat of the Council of Association. The Customs Co-operation Committee shall inform the Committee of Association of any matters entailing questions of principle or of interpretation of the Agreement.

Article 17

The Community on the one hand and Malta on the other shall be responsible for such expenditure as they may incur by reason of their participation in the meetings of the Council of Association and of its Committees or Working Parties, both with regard to personnel, travelling and subsistence expenses, and to postal and telecommunications expenses.

Expenditure on interpretation at meetings and translation and reproduction of documents shall be borne by the Community, with the exception of costs of interpretation or translation into or from English, which shall be borne by Malta.

Expenditure relating to practical arrangements for meetings shall be borne by the Community.

Article 18

Without prejudice to other applicable provisions, the deliberations of the Council of Association shall be covered by the duty of professional secrecy, unless the Council decides otherwise.

Article 19

Correspondence intended for the Council of Association shall be addressed to the President of the Council of Association and sent to the address of the General Secretariat of the Council of the European Communities.

DECISION No 2/89 OF THE EEC-MALTA ASSOCIATION COUNCIL

amending Decision No 1/72 of the Association Council laying down the rules of procedure of the Association Council and setting up the Association Committee and the Customs Co-operation Committee

THE ASSOCIATION COUNCIL,

Having regard to the Association Agreement between the European Economic Community and Malta, and in particular Article 12(3) thereof,

Whereas the rules of procedure of the Association Council need to be amended following the accession of the Kingdom of Denmark, Ireland, the United Kingdom of Great Britain and Northern Ireland, the Hellenic Republic, the Kingdom of Spain and the Portuguese Republic to the European Communities,

HAS DECIDED AS FOLLOWS:

Sole Article

1. Article 10 of the rules of procedure of the Association Council is to read as follows:

"The official languages of the Association Council shall be Danish, Dutch, English, French, German, Greek, Italian, Portuguese and Spanish.

Unless otherwise decided, the Association Council shall deliberate on the basis of documents prepared in these nine languages".

2. The second paragraph of Article 17 of the rules of procedure of the Association Council is to read as follows:

"Expenditure on interpretation at meetings and translation and reproduction of documents shall be borne by the Community".

Hecho en Bruselas, el
Udfærdiget i Bruxelles, den
Geschehen zu Brüssel am
Έγινε στις Βρυξέλλες, στις
Done at Brussels,
Fait à Bruxelles, le
Fatto a Bruxelles, addì
Gedaan te Brussel,
Feito em Bruxelas, em

20. III. 1989

Por el Consejo de Asociación
På Associeringsrådets vegne
Im Namen des Assoziationsrates
Για το Συμβούλιο Σύνδεσης
For the Association Council
Par le Conseil d'association
Per il Consiglio di associazione
Voor de Associatieraad
Pelo Conselho de Associação

El Presidente
Formand
Der Präsident
Ο Πρόεδρος
The President
Le président
Il Presidente
De Voorzitter
O Presidente

U. MIFSUD BONNICI

Los Secretarios
Sekretærerne
Die Sekretäre
Οι Γραμματείς
The Secretaries
Les Secrétaires
I Segretari
De Secretarissen
Os Secretários

I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2229/89

of 18 July 1989

on the application of Decision No 1/89 of the EEC-Malta Association Council amending, as a result of the introduction of the harmonized system, Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Whereas the Agreement establishing an Association between the European Economic Community and Malta (*) was signed on 5 December 1970;

Whereas, by virtue of Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the abovementioned Agreement, the EEC-Malta Association Council has adopted Decision No 1/89 amending the said Protocol;

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/89 of the EEC-Malta Association Council shall apply in the Community.

The text of the Decision is attached to this Regulation.

Article 2

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

It shall apply from 1 January 1990.

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

Done at Brussels, 18 July 1989.

For the Council

The President

R. DUMAS

(*) OJ No L 61, 14. 3. 1971, p. 2.

DECISION No 1/89 OF THE EEC-MALTA ASSOCIATION COUNCIL

of 20 March 1989

amending, as a consequence of the introduction of the harmonized system, Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE ASSOCIATION COUNCIL,

Having regard to the Agreement creating an Association between the European Economic Community and Malta, signed on 5 December 1970,

Having regard to Protocol No 2 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Article 25 thereof,

Whereas the origin rules contained in Protocol No 2 are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'harmonized system') on 14 June 1983; whereas as from 1 January 1988 the harmonized system was introduced for the purposes of international trade; whereas it is therefore necessary to adapt the rules of origin contained in Protocol No 2 so that they are based on the use of the harmonized system;

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by providing detailed guidance on how it should be interpreted,

HAS DECIDED AS FOLLOWS:

Article 1

In Article 1 of Protocol No 2, the words 'in List C in Annex IV' are replaced by 'in Annex II'.

Article 2

Article 3 of Protocol No 2 is replaced by the following:

Article 3

1. The expressions "Chapters" and "headings" used in this Protocol shall mean the chapters and the headings (four digit codes) used in the nomenclature which makes up the "harmonized commodity description and coding system" (hereinafter referred to as the "harmonized system" or "HS").

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

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

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

4. For the purpose of implementing Article 1, 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 simple 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 3

Article 4 of Protocol No 2 is replaced by the following:

Article 4

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

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

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

Article 4

Article 6 of Protocol No 2 is hereby amended as follows:

1. In paragraph 2, the expression 'Article 3 (3)' is replaced by 'Article 3 (4)', and the words 'Brussels nomenclature' by 'harmonized system'.
2. The following paragraph is added:

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

Article 5

1. Annexes I, II and III to this Decision replace Annexes I, II, III and IV to Protocol No 2.
2. Annexes V and VI are renumbered IV and V.

Article 6

1. Products which were exported before 1 January 1990, accompanied by a Movement Certificate EUR 1 or Form EUR 2, shall be considered as originating under the rules in force on 1 January 1990.
2. Movement Certificates EUR 1 or Forms EUR 2 issued or made out before 1 January 1990 under the rules in force before that date shall be accepted up to and including 31 May 1990 according to the rules in force when they were issued.
3. Articles 19 and 20 of Protocol No 2 shall apply in the case of goods exported before 1 January 1990 and retrospective or duplicate Movement Certificates may be issued under the rules in force before that date.

Article 7

This Decision shall apply from 1 January 1990.

Done at Brussels, 20 March 1989.

For the Association Council

The President

U. MIFSUD BONNICI

.Joint Declaration concerning the review of the changes to the origin rules as a result of the introduction of the harmonized system

Where, following the amendments made to the nomenclature, the new rules introduced by Decision No 1/89 alter the substance of any rule existing prior to Decision No 1/89 and it appears that such alteration results in a situation prejudicial to the interest of the sectors concerned, then, if one of the contracting parties so requests in the period up to and including 31 December 1992, an examination shall be made as a matter of urgency by the Association Council, of the need to restore the rule concerned as it was before Decision No 1/89.

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

If the substance of the rule concerned is restored, then the parties to the Agreement shall also provide the legal framework necessary to guarantee that any customs duties improperly levied on the products concerned imported after 1 January 1990 can be reimbursed.

ANNEX I

EXPLANATORY NOTES

Note 1: Articles 1 and 2

The terms 'the Community' and 'Malta' shall also cover the territorial waters of the Member States of the Community and of Malta respectively.

Vessels operating on the high seas, including factory ships, on which fish caught are 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 4.

Note 2 — Article 1

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or Malta.

If originating products exported from the Community or Malta to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

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

Note 3 — Article 1

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

Note 4 — Article 2 (f)

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

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

Note 5 — Articles 2 and 3

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

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system in a single heading, the whole constitutes the unit of qualification,
 - when a consignment consists of a number of identical products classified under the same heading of the harmonized system, each product must be taken individually when applying the origin rules.
2. Where, under General Rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 3 (1)

The Introductory Notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the List in Annex III but are subject instead to the change of heading rule set out in Article 3 (1).

Note 7 — 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.

ANNEX II

List of products referred to in Article 1 which are temporarily excluded from the scope of this Protocol

HS heading No	Description of product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

ANNEX III

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

INTRODUCTORY NOTES

General

Note 1:

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the harmonized system and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the harmonized system, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

— For example, an engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

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

- 3.5. Even if the change of heading rule or the rule contained in the list is satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient within the meaning of Article 3 (4).

Note 4:

- 4.1. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

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

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

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

— For example, the rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

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

— For example, the rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

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

See also Note 7.3 in relation to textiles.

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

Textiles

Note 5:

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

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

Note 6:

- 6.1. In the case of the products classified in those headings in the list to which a reference is made in this Introductory Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
 - wool,
 - coarse animal hair,
 - fine animal hair,
 - horsehair,
 - cotton,
 - paper making materials and paper,
 - flax,
 - true hemp,
 - jute and other textile bast fibres,
 - sisal and other textile fibres of the genus *Agave*,
 - coconut, abaca, ramie and other vegetable textile fibres,
 - synthetic man-made filaments,
 - artificial man-made filaments,
 - synthetic man-made staple fibres,
 - artificial man-made staple fibres.
- For example, a yarn of heading No 5205 made from cotton fibres and synthetic staple fibres is a mixed yarn. Therefore, non-originating materials that do not satisfy the origin rules may be used up to a weight of 10 % of the yarn.
- For example, a woollen fabric of heading No 5112 made from woollen yarn and synthetic yarn of staple fibres is a mixed fabric. Therefore, either non-originating synthetic yarn or woollen yarn or a combination thereof that does not satisfy the origin rules may be used up to a weight of 10 % of the fabric.
- For example, tufted textile fabric of heading No 5802 made from cotton yarn and cotton fabric is only a mixed product if the cotton fabric is itself a mixed fabric being made from two or more different basic textile materials or if the cotton yarns used are themselves mixtures.
- For example, if the tufted textile fabric concerned had been made from cotton yarn and synthetic fabric, then, obviously, two separate basic textile materials would have been used.

— For example, a carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are used at a later stage of manufacture than the rule allows, may be used, provided their total weight taken together does not exceed 10 % of the weight of the textile materials in the carpet. Thus, the jute backing, the artificial yarns and/or the cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

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

Note 7:

- 7.1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up product concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.
- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

— For example, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of headings Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating

(1)	(2)	(3)
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials of Chapter 4 used must already be originating, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: — Containing added sugar	<p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</p>
	— Other	Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts 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	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating

(1)	(2)	(3)
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: — Solid fractions of fish oils and fats and oils of marine mammals — Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions — Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions, except for that of Jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515

(1)	(2)	(3)
ex 1507 to 1515 (cont'd)	— Other, except for: — Lung oil; myrtle wax and Japan wax — Those for technical or industrial uses other than the manufacture of foodstuffs for human Consumption	Manufacture in which all the vegetable materials used must already be originating
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	— Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702
	— Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
	— Other	Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocos	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product

(1)	(2)	(3)
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included: — Malt extract — Other	Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared: — Not containing cocoa — Containing cocoa	Manufacture in which: — all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
2001	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating

(1)	(2)	(3)
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2008	Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	— Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must already be originating
	— Nuts, not containing added sugar or spirits	Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex works price of the product
	— Other	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 2103	— Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
	— Prepared mustard	Manufacture from mustard flour or meal
ex 2104	— Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005
	— Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating

(1)	(2)	(3)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
2205	The following, containing grape materials:	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2207, ex 2208 and ex 2209	vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined

(1)	(2)	(3)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	These are Annex II products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex II products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex II products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex II products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex works price of the product:
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
ex 2932 (cont'd)	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts:	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex works price of the product
2934	Other: heterocyclic compounds	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	
	— Other:	
	— Human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product
	— Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product
	— Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product
	— Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product
	— Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 31	Fertilizers except for heading No ex 3105 for which the rule is set out below	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other masics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>
ex 3201	Tannins and their salts, ethers, esters and other derivatives	<p>Manufacture from tanning extracts of vegetable origin</p>
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (*)	<p>Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product</p>
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	<p>Manufacture from materials of any heading, including materials of a different 'group' (*) within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex works price of the product</p>

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

(*) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

(1)	(2)	(3)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex II products
ex 3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other	These are Annex II products Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — Starch ethers and esters — Other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3801	<ul style="list-style-type: none"> — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814 3818 to 3820 3822 and 3823	<p>Miscellaneous chemical products:</p> <ul style="list-style-type: none"> — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: <ul style="list-style-type: none"> — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water insoluble salts and their esters — Sorbitol other than that of heading No 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas 	<p>These are Annex II products</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>

(1)	(2)	(3)
3808 to 3814 3818 to 3820 3822 and 3823 (cont'd)	<ul style="list-style-type: none"> — Ammoniacal gas liquors and spent oxide produced in coal gas purification — Sulphonaphthenic acids, their water insoluble salts and their esters — Fusel oil and Dippel's oil — Mixtures of salts having different anions — Copying pastes with a basis of gelatin, whether or not on a paper or textile backing — Other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p>
3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic:</p> <ul style="list-style-type: none"> — Addition homopolymerization products — Other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (1) <p>Manufacturing in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (1)</p>
3916 to 3921	<p>Semi-manufactures of plastics:</p> <ul style="list-style-type: none"> — Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked — Other: <ul style="list-style-type: none"> — Addition homopolymerization products — Other 	<p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (1) <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex works price of the product (1)</p>
3922 to 3926	<p>Articles of plastic</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p>
ex 4001	<p>Laminated slabs of crepe rubber for shoes</p>	<p>Lamination of sheets of natural rubber</p>
4005	<p>Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip</p>	<p>Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex works price of the product</p>
4012	<p>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps of rubber</p>	<p>Manufacture from materials of any heading, except those of heading Nos 4C11 or 4012</p>
ex 4017	<p>Articles of hard rubber</p>	<p>Manufacture from hard rubber</p>

(1) In the case of products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

(1)	(2)	(3)
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4104 to 4107	Leather, without hair or wool other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex works price of the product
ex 4302	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins (*)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302 (*)
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings	Sanding or finger-jointing Beading or moulding
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 4418	— Builders' joinery and carpentry of wood — Beadings and mouldings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409

(*) Until 31 March 1990, assembled suzuki, grey Siberian squirrel and hamster skins of heading No 4302 may be used.

(1)	(2)	(3)
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product Manufacture from materials not classified within heading No 4909 or 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

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

(1)	(2)	(3)
ex Chapter 50 to Chapter 55	Woven fabrics: — Incorporating rubber thread — Other	Manufacture from single yarn (1) Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from (1): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt	Manufacture from (1): — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product
	— Other	Manufacture from (1): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

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

(1)	(2)	(3)
5604 (cont'd)	— Other	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	— Of needleloom felt	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp. <p>However:</p> <ul style="list-style-type: none"> — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product
	— Of other felt	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning

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

(1)	(2)	(3)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below:</p> <p>— Combined with rubber thread</p> <p>— Other</p>	<p>Manufacture from single yarn (*)</p> <p>Manufacture from (*):</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p>
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <p>— Containing not more than 90 % by weight of textile materials</p> <p>— Other</p>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (*)
5905	<p>Textile wall coverings:</p> <p>— Impregnated, coated, covered or laminated with rubber, plastics or other materials</p>	Manufacture from yarn

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
5905 (cont'd)	— Other	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p>
5906	<p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other 	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — Polishing discs or rings other than of felt of heading No 5911 — Other 	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

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

(1)	(2)	(3)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <ul style="list-style-type: none"> — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — Other 	<p>Manufacture from yarn (*)</p> <p>Manufacture from (*):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
ex Chapter 62	<p>Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below</p>	<p>Manufacture from yarn (*)</p>
<p>ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217</p>	<p>Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered</p>	<p>Manufacture from yarn (*)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (*)</p>
<p>ex 6210 ex 6216 and ex 6217</p>	<p>Fire-resistant equipment of fabric covered with foil of aluminized polyester</p>	<p>Manufacture from yarn (*)</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex works price of the product (*)</p>
<p>6213 and 6214</p>	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <ul style="list-style-type: none"> — Embroidered — Other 	<p>Manufacture from unbleached single yarn (*) (*)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (*)</p> <p>Manufacture from unbleached single yarn (*) (*)</p>
<p>6301 to 6304</p>	<p>Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:</p> <ul style="list-style-type: none"> — Of felt, of non-wovens — Other: <ul style="list-style-type: none"> — Embroidered — Other 	<p>Manufacture from (*):</p> <ul style="list-style-type: none"> — natural fibres, or — chemical materials or textile pulp <p>Manufacture from unbleached single yarn (*)</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture from unbleached single yarn (*)</p>

(*) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ⁽¹⁾ : — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from ⁽¹⁾ : — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn
ex 6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product ⁽²⁾
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001

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

⁽²⁾ For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988

^(*) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pous, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified in heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals
	— Semi-manufactured or in powder form (All)	
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex works price of the product

(1)	(2)	(3)
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid-chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex works price of the product

(1)	(2)	(3)
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601 and 7602; the rules for heading Nos ex 7601 and ex 7616 are set out below	<p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7601	<ul style="list-style-type: none"> — Aluminium alloys — 'Super-pure' aluminium (ISO No Al 99.99) 	<p>Manufacture from aluminium, not alloyed, or waste and scrap</p> <p>Manufacture from aluminium, not alloyed (ISO No Al 99.8)</p>
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7801	<p>Unwrought lead:</p> <ul style="list-style-type: none"> — Refined lead — Other 	<p>Manufacture from 'bullion' or 'work' lead</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used</p>

(1)	(2)	(3)
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7901	Unwrought zinc	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used</p>
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
8001	Unwrought tin	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used</p>
ex Chapter 81	Other base metals, wrought; articles thereof	<p>Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex works price of the product</p>
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	<p>Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex works price of the set</p>
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex works price of the product
ex Chapter 84	<p>Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % of the ex works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8419	Machines for the wood, paper pulp and paper board industries	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 5 % of the ex works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p>
	— Road rollers	
	— Other	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 5 % of the ex works price of the product
ex 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 8448	Auxiliary machinery for use with machines for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8452	<p>Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <ul style="list-style-type: none"> — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor 	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating
	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 85	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product

(1)	(2)	(3)
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and, — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8521	Video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8522	Parts and accessories of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	<ul style="list-style-type: none"> — Matrices and masters for the production of records <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <ul style="list-style-type: none"> — Other <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product
8529	<p>Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528</p> <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex works price of the product

(1)	(2)	(3)
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 5 % of the ex works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex works price of the product
8544	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex works price of the product
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:	
	— Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804
	— Other	Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % of the ex works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: — Parts and accessories — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 9105, 9109 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9105	Other clocks	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9109	Clock movements, complete and assembled	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex works price of the product
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex works price of the product
9113	<p>Watch straps, watch bands and watch bracelets, and parts thereof:</p> <ul style="list-style-type: none"> — Of base metal, whether or not plated, or clad with precious metal — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p>

(1)	(2)	(3)
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
Chapter 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> — its value does not exceed 25 % of the ex works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 5 % of the ex works price of the product
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product

(1)	(2)	(3)
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 5 % of the ex works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	<p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

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(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2174/90

of 23 July 1990

on the application of Decision No 1/90 of the EEC-Malta Association Council amending, on account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community, the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the proposal from the Commission,

Whereas Council Decision 89/208/EEC of 27 February 1989 on the conclusion of the Protocol to the Agreement establishing an Association between the European Economic Community and Malta consequent on the accession of the Kingdom of Spain and the Portuguese Republic to the Community⁽¹⁾ laid down from 1 April 1989 the arrangements for Spanish and Portuguese trade with Malta;

Whereas, by virtue of Article 25 of the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation⁽²⁾, the EEC-Malta Association Council has adopted Decision No 1/90 amending the Protocol to take account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community;

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

Done at Brussels, 23 July 1990.

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

Decision No 1/90 of the EEC-Malta Association Council shall be applied in the Community.

The text of the Decision is attached to this Regulation.

Article 2

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

It shall apply with effect from 1 April 1989.

For the Council

The President

G. CARLI

⁽¹⁾ OJ No L 81, 23. 3. 1989, p. 10.

⁽²⁾ OJ No L 111, 28. 4. 1976, p. 11.

DECISION No 1/90 OF THE EEC-MALTA ASSOCIATION COUNCIL
of 16 July 1990

amending, on account of the accession of the Kingdom of Spain and the Portuguese Republic to the Community, the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE ASSOCIATION COUNCIL,

Having regard to the Agreement establishing an Association between the European Economic Community and Malta, signed in Brussels on 5 December 1970,

Having regard to the Protocol to the said Agreement, signed on 14 December 1988, consequent to the accession of the Kingdom of Spain and Portuguese Republic to the Community, and in particular Article 24 thereof,

Whereas the Protocol concerning the definition of the concept of 'originating products' and methods of administrative cooperation, hereinafter referred to as the 'Origin Protocol', needs amending, consequent to the accession of the Kingdom of Spain and the Portuguese Republic to the Community, in respect of both technical amendments and transitional arrangements in order to implement correctly the trade arrangements contained in the Protocols consequent to the said accession;

Whereas the transitional arrangements should ensure the correct implementation of these trade arrangements between the Community as constituted on 31 December 1985 and Spain and Portugal on the one hand and Malta on the other hand,

HAS DECIDED AS FOLLOWS:

Article 1

The Origin Protocol shall be amended as follows:

1. The second subparagraph of Article 19 (2) shall be replaced by the following:

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

"DELIVRE A POSTERIORI"
"UDSTEDT EFTERFOLGENDE"
"NACHTRÄGLICH AUSGESTELLT"
"ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"
"ISSUED RETROSPECTIVELY"
"EXPEDIDO A POSTERIORI"
"RILASCIATO A POSTERIORI"
"AFGEGEVEN A POSTERIORI"
"EMITIDO A POSTERIORI".

2. Article 20 shall be replaced by the following:

Article 20

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

"DUPLICATA"
"DUPLICAAT"
"DUPLIKAT"
"ΑΝΤΙΓΡΑΦΟ"
"DUPLICADO"
"DUPLICATO"
"DUPLICATE"
"SEGUNDA VIA".

3. Article 29 shall be replaced by the following:

Article 29

The provisions of the Agreement may be applied to goods which comply with the provisions of Title I and which on 1 April 1989 are either in transit or are in the Community, in the Canary Islands, Ceuta and Melilla or in Malta in temporary storage, in bonded warehouses or in free zones subject to the submission to the customs authorities of the importing State within six months of that date of an EUR 1 certificate made out retrospectively by the competent authorities of the exporting State together with the documents showing that the goods have been transported directly.'

4. The following Articles shall be added:

Article 31

For the application of the provisions of the Additional Protocol concerning products originating in the Canary Islands, Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the particular conditions set out in Articles 32, 33 and 34.

Article 32

The term "Community" used in this Protocol shall not cover the Canary Islands, Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in the Canary Islands, Ceuta and Melilla.

Article 33

1. The following paragraphs shall apply instead of Article 1 and references to that Article shall apply *mutatis mutandis* to this Article.

2. On condition that they were transported in conformity with Article 5, the following shall be considered as :

(a) products originating in the Canary Islands, Ceuta and Melilla

(i) products wholly obtained in the Canary Islands, Ceuta and Melilla ;

(ii) products obtained in the Canary Islands, Ceuta and Melilla in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3 (1). This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in Malta or the Community, provided they undergo in the Canary Islands, Ceuta or Melilla, working or processing which exceeds the insufficient working or processing set out in Article 3 (3).

(b) products originating in Malta

(i) products wholly obtained in Malta ;

(ii) products obtained in Malta in the manufacture of which products other than those referred to in (i) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3 (1). This condition shall not apply, however, to products which, within the meaning of this Protocol, originate in the Canary Islands, Ceuta or Melilla or the Community provided they undergo in Malta working or processing which

exceeds the insufficient working or processing set out in Article 3 (3).

3. The Canary Islands, Ceuta and Melilla shall be considered as a single territory.

4. The exporter or his authorized representative shall enter "Malta" and "Canary Islands, Ceuta and Melilla" in box 2 of certificate EUR 1 and box 1 of form EUR 2. In addition, in the case of products originating in the Canary Islands, Ceuta and Melilla, this shall be indicated in box 4 of certificate EUR 1 and box 8 of form EUR 2.

5. The products in Annex II shall be temporarily excluded from the scope of this Protocol. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

Article 34

The Spanish customs authorities shall be responsible for the application of this Protocol in the Canary Islands, Ceuta and Melilla.'

Article 2

This Decision shall enter into force on 1 April 1989.

Done at Brussels, 16 July 1990.

*For the Association Council
The President
G. DE MICHELIS*

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